

EXHIBIT A



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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Proposed Co-Counsel to the Official Committee of
Unsecured Creditors of Shapes/Arch Holdings
L.L.C., et al.

In re:

SHAPES/ARCH HOLDINGS L.L.C., et al.,
Debtors.

Chapter 11

Case No. 08-14631
(Jointly Administered)

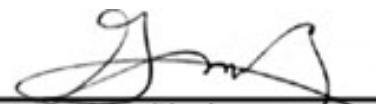
Judge: Hon. Gloria M. Burns, USBJ

**ORDER APPROVING THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS'
RETENTION OF J.H. COHN LLP AS FINANCIAL ADVISOR**

The relief set forth on the following page numbered two (2) is hereby

ORDERED.

DATED: 4/25/2008



Honorable Gloria M. Burns
United States Bankruptcy Court Judge

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Debtor: SHAPES/ARCH HOLDINGS, L.L.C., *et al.*
Case No: 08-14631
Caption of Order: ORDER APPROVING THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS' RETENTION OF J.H. COHN LLP AS
FINANCIAL ADVISOR

THIS MATTER having been opened to the Court by the Official Committee of Unsecured Creditors (the "Committee") of Shapes/Arch Holdings, L.L.C., *et al.* (the "Debtors"), upon the Application for entry of an Order approving the Committee's employment and retention of J.H. Cohn LLP ("JHC") as its financial advisor and forensic accountant in this proceeding; and the Court having considered the Application and the Affidavit of Bernard A. Katz in support thereof; and the Court being satisfied that JHC does not hold or represent any interest adverse to the Debtors, their estates or creditors, and is a disinterested person within the meaning of Sections 328, 1103(b) and 101(14) of the Bankruptcy Code, and that said employment would be in the best interests of the estates; and notice of the proposed retention having been given in accordance with the requirements of D.N.J. LBR 2014-1(a); and for good cause shown,

IT IS ORDERED as follows:

1. The employment and retention of J.H. Cohn LLP as financial advisor and forensic accountant to the Committee is hereby authorized and approved effective as of March 31, 2008.
2. Any and all compensation to be paid to J.H. Cohn for services rendered on the Committee's behalf shall be fixed by application to this Court in accordance with Sections 330 and 331 of the Bankruptcy Code and such Rules of Local and Federal Bankruptcy Procedure as may then be applicable, unless an alternate arrangement for interim compensation is authorized by the Court.
3. A copy of this Order shall be served on all parties-in-interest within seven (7) days hereof.

Shapes/Arch Holdings L.L.C., et al.
J.H. Cohn LLP
Summary of Fees and Expenses
For the Period March 31, 2008 through August 8, 2008

Name of Professional	Level	Hours	Rate	Fees
Bernard A. Katz	Senior Partner	129.50	\$ 615	\$ 79,642.50
Howard Konicov	Partner	338.50	570	192,945.00
Kenneth Arlein	Partner	2.00	570	1,140.00
Steven Pinsky	Principal	1.60	570	912.00
Irv Schwarzbaum	Director	387.10	465	180,001.50
Brian Badal	Senior Accountant	12.40	310	3,844.00
Lillian McPherson	Senior Accountant	318.90	310	98,859.00
Michele Finocchiaro	Staff	170.50	230	39,215.00
Stephen Salantrie	Staff	3.00	230	690.00
Rosellen Martoken	Staff	72.80	230	16,744.00
Maria Valle	Paraprofessional	35.90	145	5,205.50
		<u>1,472.20</u>		<u>\$ 619,198.50</u>

Blended Hourly Rate: \$ 420.59

Disbursements

Photocopies	722 copies at \$.15 per page	\$ 108.30
Faxes	17 pages at \$1 per page	17.00
Federal Express		52.08
Telephone		5.83
Travel (including mileage, tolls and parking)		1,822.14
Working meals		971.56
Zanaras Reporting – deposition 4/29/08		1,049.60
		<u>\$ 4,026.51</u>
	Total fees & disbursements	<u>\$ 623,225.01</u>

Date	Professional	Activity	Description	Time	Rate	Fee
03/31/08	Bernard A. Katz	Gen meetings	Meeting with counsel and committee re: scope and timing of objections.	1.00	615	615.00
04/01/08	Bernard A. Katz	Br DIP facility	Telephone conference with counsel for debtor and committee and debtor's Financial Advisor re: sales process, DIP loan, DIP budget and information request.	1.60	615	984.00
04/01/08	Bernard A. Katz	Gen tel conf	Telephone conference with debtors' counsel re: information request and background.	0.40	615	246.00
04/02/08	Bernard A. Katz	Br DIP facility	Review DIP budget model.	1.20	615	738.00
04/02/08	Bernard A. Katz	Br review trans	Review SOFAS.	1.30	615	799.50
04/02/08	Bernard A. Katz	Br DIP facility	Meeting with debtors and their Financial Advisor re: background, document request, DIP budget, plant tour, corporate organization, seasonability of business, DIP budget assumptions, borrowing base, EBITDA, etc.	7.10	615	4,366.50
04/02/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: meeting with debtor.	0.90	615	553.50
04/03/08	Bernard A. Katz	Gen tel conf	Telephone conference with Counsel re: meeting with Phoenix and Debtor's management.	0.60	615	369.00
04/03/08	Bernard A. Katz	Br review trans	Telephone conference with National City re: sales process.	0.40	615	246.00
04/03/08	Bernard A. Katz	Br review trans	Telephone conference with A. Halperin re: sales process and IB.	0.50	615	307.50
04/03/08	Bernard A. Katz	Br DIP facility	Review C.S. memo re: DIP financing agreement and discuss with Counsel.	0.20	615	123.00
04/03/08	Bernard A. Katz	Br review trans	Review Halperin letter to Versa re: process.	0.30	615	184.50
04/04/08	Bernard A. Katz	Br DIP facility	Telephone conference with Debtors' Financial Advisor re: questions on DIP budget and presentation to Committee.	1.40	615	861.00
04/04/08	Bernard A. Katz	Br DIP facility	Review Counsel's memos to Committee re: POR and DIP loan issues.	1.50	615	922.50
04/05/08	Bernard A. Katz	Br Report	Make revisions to J. H. Cohn memo to Committee re: preliminary findings and discuss with Counsel.	0.40	615	246.00
04/07/08	Bernard A. Katz	Br Report	Review J. H. Cohn memo re: Counsel's recommendations.	0.40	615	246.00
04/07/08	Bernard A. Katz	Br Comm. Mtg.	Committee meeting.	4.10	615	2,521.50
04/08/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: J. H. Cohn scope and timing.	0.70	615	430.50
04/08/08	Bernard A. Katz	Br DIP facility	Telephone conference with HIG's counsel re: HIG DIP loan and APA.	0.60	615	369.00
04/08/08	Bernard A. Katz	Gen tel conf	Telephone conference with Sun's counsel re: interest.	0.30	615	184.50
04/08/08	Bernard A. Katz	Gen office conf	Meeting with H. Konicov and I. Schwarbaum re: J. H. Cohn workplan.	0.80	615	492.00
04/09/08	Bernard A. Katz	Br review trans	Review comments to HIG APA and discuss with H. Konicov.	0.70	615	430.50
04/09/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel (C.S. and A. Halperin) re: call with HIG.	1.00	615	615.00
04/09/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel to HIG re: proposed APA.	0.70	615	430.50
04/09/08	Bernard A. Katz	Gen corres rev	Review Counsel's e-mail to Committee re: status.	0.30	615	184.50
04/11/08	Bernard A. Katz	Br Liquid analysis	Review draft liquidation analysis and discuss assumptions with H. Konicov.	2.00	615	1,230.00
04/12/08	Bernard A. Katz	Br Liquid analysis	Review changes to liquidation analysis and discuss with H. Konicov.	1.90	615	1,168.50
04/14/08	Bernard A. Katz	Br DIP facility	Telephone conference with counsel re: HIG (ARCH), DIP loan agreement and amended POR..	1.30	615	799.50
04/14/08	Bernard A. Katz	Gen tel conf	Telephone conference with H. Konicov re: status of J. H. Cohn information request.	0.20	615	123.00
04/14/08	Bernard A. Katz	Lit general	Review outline for direct testimony and discuss with H. Konicov.	0.60	615	369.00
04/15/08	Bernard A. Katz	Br Doc response	Telephone conference with counsel re: debtor's response to document requests from HIG.	0.30	615	184.50
04/15/08	Bernard A. Katz	Lit general	Review B. Katz direct testimony outline and discuss with counsel.	0.80	615	492.00
04/15/08	Bernard A. Katz	Gen meetings	Meeting with counsel to committee re: strategy for meeting with Arcus and debtor.	0.70	615	430.50
04/15/08	Bernard A. Katz	Gen meetings	Meeting with Arcus and debtor.	4.50	615	2,767.50
04/16/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: adjournment and scheduling.	0.30	615	184.50

Date	Professional	Activity	Description	Time	Rate	Fee
04/16/08	Bernard A. Katz	Br review trans	Review plan supplement and ascertain schedule of cash requirements at confirmation.	0.30	615	184.50
04/16/08	Bernard A. Katz	Br Liquid analysis	Review liquidation analysis and Arcus DIP loan re: preparation for hearing.	1.10	615	676.50
04/17/08	Bernard A. Katz	Lit attend ct	Attend hearing.	3.50	615	2,152.50
04/17/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: next steps.	0.70	615	430.50
04/17/08	Bernard A. Katz	Br projections	Telephone conference with Phoenix re: HIG cash collateral budgets.	0.80	615	492.00
04/18/08	Bernard A. Katz	Br DIP facility	Telephone conferences with counsel re: HIG DIP budget and other requested documentation.	0.50	615	307.50
04/18/08	Bernard A. Katz	Gen corres rev	Review e-mails and correspondence re: depositions, witnesses, etc.	1.10	615	676.50
04/19/08	Bernard A. Katz	Br Discl. Stmt	Review motion of Arch for order terminating exclusivity, adjourning hearing on disclosure statement and providing joint balloting process.	0.60	615	369.00
04/19/08	Bernard A. Katz	Br Report	Review J. H. Cohn report to committee.	0.50	615	307.50
04/19/08	Bernard A. Katz	Lit trial prep	Prepare for court hearing and meeting with debtor.	0.90	615	553.50
04/21/08	Bernard A. Katz	Lit discovery	Telephone conferences with counsel re: discovery, depositions, testimony, etc.	1.20	615	738.00
04/21/08	Bernard A. Katz	Lit general	Review Ozbolt testimony.	0.30	615	184.50
04/23/08	Bernard A. Katz	Lit discovery	Telephone conferences with counsel re: discovery and settlement issues.	0.70	615	430.50
04/23/08	Bernard A. Katz	Br DIP facility	Respond to e-mails re: financial DIP issues.	0.60	615	369.00
04/24/08	Bernard A. Katz	Br review trans	Review Grabell testimony outline and discuss with counsel.	1.30	615	799.50
04/24/08	Bernard A. Katz	Lit dep transc	Review Colistra deposition outline.	0.70	615	430.50
04/27/08	Bernard A. Katz	Lit general	Review motion for appointment of trustee.	0.60	615	369.00
04/27/08	Bernard A. Katz	Lit general	Review updated trial exhibits and time line.	0.30	615	184.50
04/27/08	Bernard A. Katz	Br Discl. Stmt	Review debtors' first amended POR and disclosure statement.	0.30	615	184.50
04/27/08	Bernard A. Katz	Lit general	Review revised deposition outlines.	0.30	615	184.50
04/27/08	Bernard A. Katz	Gen corres rev	Review and respond to various e-mails re: depositions and testimony.	0.20	615	123.00
04/28/08	Bernard A. Katz	Gen tel conf	Telephone conferences with Konicov and counsel re: Grabell deposition.	0.30	615	184.50
04/28/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: documents for Colistra deposition.	0.30	615	184.50
04/28/08	Bernard A. Katz	Br review trans	Review summary of 1/2 and 2/19 owners' meetings.	0.30	615	184.50
04/28/08	Bernard A. Katz	Br review trans	Review changes to Colistra deposition outline.	0.20	615	123.00
04/29/08	Bernard A. Katz	Lit dep transc	Review Grabell deposition transcript.	0.50	615	307.50
04/29/08	Bernard A. Katz	Lit dep transc	Review Colistra deposition outline and discuss with counsel.	0.40	615	246.00
04/29/08	Bernard A. Katz	Lit dep attend	Attend deposition of Colistra.	4.50	615	2,767.50
04/29/08	Bernard A. Katz	Br Comm. Mtg.	Committee call.	0.60	615	369.00
04/29/08	Bernard A. Katz	Gen tel conf	Telephone conferences with H. Konicov re: Colistra and Grabell testimony.	1.00	615	615.00
04/30/08	Bernard A. Katz	Br review trans	Review revised HIG loan agreement and analyze terms and fees.	0.20	615	123.00
04/30/08	Bernard A. Katz	Br DIP facility	Telephone conference with counsel re: HIG DIP loan, competitive process POR and 5/1 hearing.	1.00	615	615.00
04/30/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel to committee and counsel to HIG.	1.00	615	615.00
04/30/08	Bernard A. Katz	Gen tel conf	Telephone conference with CIT's counsel and committee counsel re: covenants.	0.50	615	307.50
04/30/08	Bernard A. Katz	Br DIP facility	Review changes to Arch DIP term loan.	1.80	615	1,107.00
04/30/08	Bernard A. Katz	Br DIP facility	Telephone conferences with Arch's counsel re: DIP term loan covenant changes.	1.70	615	1,045.50
04/30/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel re: covenants and competitive process.	2.20	615	1,353.00
04/30/08	Bernard A. Katz	Br Doc review	Review UST motion for appointment of trustee.	0.10	615	61.50
04/30/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel re: testimony outline.	0.60	615	369.00
04/30/08	Bernard A. Katz	Br projections	Telephone conference with counsel re: use of cash collateral.	0.40	615	246.00
04/30/08	Bernard A. Katz	Br DIP facility	Analysis of DIP budget re: use of cash collateral and adequate protection.	0.20	615	123.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/30/08	Bernard A. Katz	Lit general	Review testimony outline and discuss same with counsel.	0.20	615	123.00
04/30/08	Bernard A. Katz	Br DIP facility	Telephone conferences with HIG re: covenants and changes to DIP budget.	1.10	615	676.50
05/01/08	Bernard A. Katz	Br DIP facility	Review changes in HIG DIP loan agreement and POR.	0.80	615	492.00
05/01/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel re: status of HIG documents, debtors' acceptance of HIG plan and status of objections.	0.70	615	430.50
05/01/08	Bernard A. Katz	Gen meetings	Various meetings and telephone conferences with parties (Debtor, Versa, CIT and HIG) re: settlement discussions.	5.90	615	3,628.50
05/01/08	Bernard A. Katz	Lit attend ct	Attendance at hearing.	2.50	615	1,537.50
05/01/08	Bernard A. Katz	Lit trial prep	Preparation for testimony.	1.40	615	861.00
05/01/08	Bernard A. Katz	Gen tel conf	Telephone conference with H. Konicov re: preparation for hearing, Arch budget, covenant review, instructions on budget modifications et al	0.60	615	369.00
05/01/08	Bernard A. Katz	Gen tel conf	Telephone conference with H. Konicov re: modifications of DIP loan budget (.4) and results of hearing (.3)	0.70	615	430.50
05/02/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel re: changes to various agreements and budget.	0.70	615	430.50
05/02/08	Bernard A. Katz	Gen office conf	Office conference with H. Konicov re: budget issues and finalization, covenant issues	0.30	615	184.50
05/05/08	Bernard A. Katz	Br DIP facility	Telephone conferences with counsel re: DIP budget and DIP orders.	0.60	615	369.00
05/05/08	Bernard A. Katz	Br DIP facility	Telephone conference with H. Konicov re: DIP budget and DIP orders.	0.40	615	246.00
05/06/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel re: covenants and budgets.	1.30	615	799.50
05/06/08	Bernard A. Katz	Gen tel conf	Telephone conferences with H. Konicov re: budget period and availability.	0.70	615	430.50
05/06/08	Bernard A. Katz	Gen corres rev	Review correspondence re: budget period and availability.	0.30	615	184.50
05/07/08	Bernard A. Katz	Br DIP facility	Telephone conferences and correspondence with counsel re: DIP budget reporting and rolling 13-week budget.	0.80	615	492.00
05/08/08	Bernard A. Katz	Br review trans	Review National City engagement letter and discuss with H. Konicov.	0.40	615	246.00
05/08/08	Bernard A. Katz	Gen tel conf	Telephone conference with Scott Victor re: National City engagement letter.	0.30	615	184.50
05/08/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: National City engagement letter.	0.30	615	184.50
05/12/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel and H. Konicov re: POR and cap of HIG investment.	1.10	615	676.50
05/12/08	Bernard A. Katz	Br review trans	Review analysis of plan funding requirements and discuss with counsel and H. Konicov.	0.90	615	553.50
05/12/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel for committee, debtors and debtors' financial advisor.	2.30	615	1,414.50
05/13/08	Bernard A. Katz	Gen tel conf	Telephone conferences and correspondence with counsel re: status of cap.	0.70	615	430.50
05/13/08	Bernard A. Katz	Gen tel conf	Telephone conference with H. Konicov re: results of meeting with HIG re: Cap.	0.60	615	369.00
05/13/08	Bernard A. Katz	Gen tel conf	Telephone conference with debtors' professionals re: CAP.	0.70	615	430.50
05/13/08	Bernard A. Katz	Gen tel conf	Telephone conference with HIG, counsel to debtor HIG and committee and Phoenix re: CAP financial issues.	2.00	615	1,230.00
05/15/08	Bernard A. Katz	Gen tel conf	Telephone conference with HIG and debtors' financial advisor re: budget and plan finding commitment.	1.00	615	615.00
05/16/08	Bernard A. Katz	Gen tel conf	Telephone conferences with counsel re: CAP.	0.90	615	553.50
05/16/08	Bernard A. Katz	Gen tel conf	Telephone conference with H. Konicov re: CAP and reconciliation of information.	0.60	615	369.00
05/20/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: analysis of CAP.	0.80	615	492.00
05/20/08	Bernard A. Katz	Br Comm. Mtg.	Committee call.	1.20	615	738.00
05/21/08	Bernard A. Katz	Gen tel conf	Telephone conferences with H. Konicov and counsel re: funding commitment.	0.70	615	430.50
05/22/08	Bernard A. Katz	Gen tel conf	Telephone conferences with H. Konicov re: funding commitment.	0.70	615	430.50

Date	Professional	Activity	Description	Time	Rate	Fee
05/23/08	Bernard A. Katz	Br Discl. Stmt	Office conference with H. Konicov re: status of disclosure statement hearing and plan notifications	0.60	615	369.00
05/27/08	Bernard A. Katz	Br review trans	Review National City CM and discuss with Scott Victor and M. Gorman.	1.30	615	799.50
05/27/08	Bernard A. Katz	Br review trans	Review prospective buyer's list and discuss certain names with M. Gorman.	0.20	615	123.00
05/30/08	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: status of CBA negotiations, 363 issues, CAP issues, etc.	0.80	615	492.00
05/30/08	Bernard A. Katz	Br Budget Rev.	Review budget to actual results for week ending 5/23/08.	0.20	615	123.00
6/2/2008	Bernard A. Katz	Br eval sale	Telephone conference with H. Konicov re: sales status report to committee.	0.20	615	123.00
6/6/2008	Bernard A. Katz	Br liquidation	Telephone conferences with counsel re: liquidation trustee.	0.60	615	369.00
6/6/2008	Bernard A. Katz	Br eval sale	Meeting with National City re: status of sales process.	0.40	615	246.00
6/11/2008	Bernard A. Katz	Br Report	Review report to committee re: financial results for the 10 week period ended 5/25/08.	0.80	615	492.00
6/11/2008	Bernard A. Katz	Br DIP facility	Telephone conferences with counsel re: disbursement covenant.	2.20	615	1,353.00
6/11/2008	Bernard A. Katz	Br eval sale	Conference with H. Konicov re: sales process.	0.50	615	307.50
6/11/2008	Bernard A. Katz	Br DIP facility	Telephone conference with Jacoby re: reasons for default.	0.50	615	307.50
6/12/2008	Bernard A. Katz	Br DIP facility	Telephone conference with counsel re: monitoring of compliance with covenants.	0.50	615	307.50
6/16/2008	Bernard A. Katz	Br eval sale	Review APA and discuss with H. Konicov.	1.80	615	1,107.00
6/16/2008	Bernard A. Katz	Br eval sale	Telephone conference with counsel re: APA comments.	1.70	615	1,045.50
6/20/2008	Bernard A. Katz	Br Budget Rev.	Review budget to actual results for period ending 6/8/08	1.20	615	738.00
7/2/2008	Bernard A. Katz	Br plan negotiations	Meeting with H. Konicov re: closing cap analysis.	0.70	615	430.50
7/2/2008	Bernard A. Katz	Gen tel conf	Telephone conference with counsel re: confirmation hearing.	0.80	615	492.00
7/3/2008	Bernard A. Katz	Br plan negotiations	Review comparison of Debtors and Committees' analysis of closing cap analysis.	0.90	615	553.50
7/3/2008	Bernard A. Katz	Br plan negotiations	Telephone conference with counsel re: comparison of Debtors and Committees' analysis of closing cap analysis.	1.10	615	676.50
7/3/2008	Bernard A. Katz	Br plan negotiations	Telephone conference with Debtors' counsel re: comparison of Debtors and Committees' analysis of closing cap analysis.	0.50	615	307.50
7/7/2008	Bernard A. Katz	Br plan negotiations	Telephone conference with Debtor's counsel and lender's counsel re: CAP analysis and cashflow consequences of delay of closing.	0.40	615	246.00
7/7/2008	Bernard A. Katz	Br Budget Rev.	Analyze cash budgets for delay in closing.	1.60	615	984.00
7/11/2008	Bernard A. Katz	Br plan negotiations	Review revised plan funding cap analysis.	0.30	615	184.50
7/11/2008	Bernard A. Katz	Br plan negotiations	Review e-mails re: CIT availability.	0.20	615	123.00
Bernard A. Katz Total				129.50		79,642.50
04/15/08	Brian Badal	Br DIP facility	Services relating to DIP facility, research other DIP arrangements.	8.10	310	2,511.00
04/16/08	Brian Badal	Br DIP facility	Continued to research DIP financing arrangements	4.30	310	1,333.00
	Brian Badal Total			12.40		3,844.00
04/01/08	Howard Konicov	Gen corres	Email to B. Katz re: engagement staffing	0.30	570	171.00
04/01/08	Howard Konicov	Gen corres	Attention to JHC retention papers	0.20	570	114.00
04/01/08	Howard Konicov	Gen corres rev	Receipt and review of emails to I Schwarzbaum re: work required and next steps	0.60	570	342.00
04/01/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Halperin re: preparation for conference call with Debtor's advisors	0.50	570	285.00
04/01/08	Howard Konicov	Gen tel conf	Telephone conference with Brian Gleason - Phoenix (.3); telephone call with M. Jacoby re: information request and meeting (.5)	0.80	570	456.00
04/01/08	Howard Konicov	Br Doc request	Attention to document request list; review and edit; and email to counsel	0.80	570	456.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/01/08	Howard Konicov	Gen tel conf	Telephone conference with Committee's advisors/Debtor's advisors to gain understanding of the case issues, case timetable, arrange for meetings with the Committee and the Debtor	1.70	570	969.00
04/01/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: cash collateral budget, staffing, preparation for conference call with the Debtor, coordination of meeting with management	0.40	570	228.00
04/01/08	Howard Konicov	Gen office conf	Office conference with I. Schwarbaum re: identification of case issues, work plan, and document request list. Also, questions in connection with DIP loan budget	1.20	570	684.00
04/01/08	Howard Konicov	Br DIP facility	Review and analysis of alternative DIP proposal and objection filed to the DIP arrangement	1.70	570	969.00
04/01/08	Howard Konicov	Gen corres rev	Attention to confidentiality agreement provided by the Debtor; review and comments; communication about same with Committee counsel	0.30	570	171.00
04/01/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: coordination of meeting	0.10	570	57.00
04/01/08	Howard Konicov	Br Case Admin.	Attention to retention papers	0.10	570	57.00
04/01/08	Howard Konicov	Gen corres rev	Receipt and review of email from Committee member re: private equity firms	0.20	570	114.00
04/01/08	Howard Konicov	Gen tel conf	Telephone conference with Committee member re: 2007 financial statements and forecasted profitability	0.30	570	171.00
04/02/08	Howard Konicov	Gen traveltim	Travel time to and from Debtors' facility (at 50% of actual time incurred)	1.50	570	855.00
04/02/08	Howard Konicov	Gen meetings	Meeting with Debtor and Debtors' financial advisor re: review and gain understanding of operations; review of DIP budget; review of prepetition history; review of sales process; review of document request list; gain understanding of the Debtors' prospects investigation of 2007 reported results	6.00	570	3,420.00
04/02/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel re: results of meeting with the Debtor	0.20	570	114.00
04/02/08	Howard Konicov	Br Projections	Review/Analyze Budget - 13 week postpetition period	1.40	570	798.00
04/02/08	Howard Konicov	Gen tel conf	Telephone conference with S. Pinsky re: potential interested purchasers/investors	0.20	570	114.00
04/03/08	Howard Konicov	Br Doc review	Review CIT Capital Markets Confidential Information Memorandum	0.40	570	228.00
04/03/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel re: JH Cohn retention papers	0.30	570	171.00
04/03/08	Howard Konicov	Gen corres rev	Receipt and review of emails from Committee Counsel re: environmental claims	0.10	570	57.00
04/03/08	Howard Konicov	Gen office conf	Office conference with R. Martoken re: retention papers and comments from counsel	0.20	570	114.00
04/03/08	Howard Konicov	Gen office conf	Office conference with staff re: planning session and preparation of memorandum to the Committee	0.70	570	399.00
04/03/08	Howard Konicov	Gen corres rev	Coordination and preparation for meeting with Committee for 4/7; emails and telephone calls with Committee counsel re: same	0.50	570	285.00
04/03/08	Howard Konicov	Br DIP facility	Review and analysis of current and historical borrowing base information	0.50	570	285.00
04/03/08	Howard Konicov	Br DIP facility	Review of Committee Counsel's letter re: problems and issues with proposed facility	0.30	570	171.00
04/03/08	Howard Konicov	Br Report	Prepare report on findings and preparation of memorandum to the Committee	1.10	570	627.00
04/04/08	Howard Konicov	Gen tel conf	Telephone conference with Phoenix and JHC re: status of financial information et al	1.30	570	741.00
04/04/08	Howard Konicov	Br Report	Prepare report on findings, memorandum to the Committee re: DIP budget issues, prepetition sales efforts, recent financial information, recommended courses of action	1.80	570	1,026.00
04/04/08	Howard Konicov	Gen corres rev	Receipt and review of email from counsel in connection with DIP financing issues	0.20	570	114.00
04/04/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: report to the Committee and meeting date to present findings	0.40	570	228.00
04/05/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: retention, and modifications to memorandum	0.20	570	114.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/05/08	Howard Konicov	Gen corres	Email to B. Katz re: coordination of meeting and completion of memorandum	0.30	570	171.00
04/07/08	Howard Konicov	Br Report	Prepared modifications to memorandum based on comments from Committee counsel	0.30	570	171.00
04/07/08	Howard Konicov	Gen office conf	Office conference with I. Schwarzbaum re: analysis of projections furnished to Plan Sponsor	0.50	570	285.00
04/07/08	Howard Konicov	Gen office conf	Office conference with B. Katz re: modifications of report giving effect to Counsel's comments	0.20	570	114.00
04/07/08	Howard Konicov	Br Report	Prepare finalization of report for 4/7 meeting; distribution and cover email to members who have signed the Confidentiality agreement	0.50	570	285.00
04/07/08	Howard Konicov	Gen tel conf	Telephone conference with I. Volkov re: potential objections to the DIP agreement; analysis of covenant feasibility	0.40	570	228.00
04/07/08	Howard Konicov	Gen traveltim	Travel time to NYC for meeting with Committee and Debtor (at 50% billable portion)	1.00	570	570.00
04/07/08	Howard Konicov	Gen meetings	Meeting with Committee and Committee Counsel re: preparation for meeting with Debtors; review of JHC findings to date; Committee business	3.10	570	1,767.00
04/07/08	Howard Konicov	Gen meetings	Meeting with Committee and Debtors re: Debtors presentation including results of current operations, bridge between interim 2007 results and final 2007 results; sale process, liquidation analysis long term projections, negotiations with DIP Lender and plan sponsor et al	4.10	570	2,337.00
04/07/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: results of the meeting and next steps	0.30	570	171.00
04/08/08	Howard Konicov	Br review trans	Review of HIG APA; noted questions, comments and sent an email to working group regarding same	0.50	570	285.00
04/08/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: orderly liquidation analysis and assumptions	1.30	570	741.00
04/08/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel, B. Katz and counsel to HIG re: background of interest and overview of APA	0.40	570	228.00
04/08/08	Howard Konicov	Gen tel conf	Telephone conference with BAK and HBR re: next steps, preparation for meeting with the Debtors and Versa, HIG offer, status of due diligence procedures	1.20	570	684.00
04/08/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents re: email from M. Sirota re: request for meeting by Versa	0.10	570	57.00
04/08/08	Howard Konicov	Gen corres	Email to Committee counsel re: discussions with Phoenix, HIG offer, and level of cooperation	0.40	570	228.00
04/08/08	Howard Konicov	Br Liquid analysis	Telephone conference with Phoenix to discuss assumptions; conference with I. Schwarzbaum re: results; analysis of revisions forwarded by Phoenix, review of liquidation analysis prepared by the Debtors	1.70	570	969.00
04/08/08	Howard Konicov	Gen office conf	Office conference with B. Katz, I. Schwarzbaum, and K. Arlein re: preparation for meeting scheduled for 4/15 including review of alternative liquidation scenarios, enterprise valuation, and other issues	0.70	570	399.00
04/08/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: status of information request and understanding of HIG arrangement	0.40	570	228.00
04/08/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: meeting date and time with the Debtors	0.10	570	57.00
04/08/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: status of liquidation analysis	0.30	570	171.00
04/09/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: review and analysis of HIG offer (1.); telephone call with M Jacoby and general counsel re: status of environmental claims and union issues (1.8);	2.80	570	1,596.00
04/09/08	Howard Konicov	Gen corres rev	Receipt and review of emails from Committee counsel re: status of the case (.3); email from counsel re: memo to HIG re: DIP issues (.1); emails to Counsel re: Longroad interest (.3)	0.70	570	399.00
04/09/08	Howard Konicov	Gen corres	Email to Committee counsel re: environmental claims and union issues	0.50	570	285.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/09/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel and B. Katz re: preparation for call with HIG to discuss APA	0.70	570	399.00
04/09/08	Howard Konicov	Gen tel conf	Telephone conference with Counsel to HIG and Committee Counsel re: discussion on APA and next steps	0.40	570	228.00
04/09/08	Howard Konicov	Gen tel conf	Telephone conference with Committee counsel re: followup on call with HIG and next steps	0.40	570	228.00
04/09/08	Howard Konicov	Gen corres rev	Receipt and review of email from M Sirota re: preparation for call with HIG Capital	0.30	570	171.00
04/09/08	Howard Konicov	Gen office conf	Office conference with B. Katz re: conference calls with counsel and status of the case	0.50	570	285.00
04/09/08	Howard Konicov	Gen corres rev	Receipt and review of emails from Phoenix Advisors re: information requests	0.20	570	114.00
04/09/08	Howard Konicov	Gen tel conf	Telephone conference with Committee member re: potential interest in assets	0.30	570	171.00
04/09/08	Howard Konicov	Gen corres	Email to B. Katz re: status of liquidation analysis	0.20	570	114.00
04/09/08	Howard Konicov	Br Liquid analysis	Prepare liquidation analysis - office conference with I. Schwarzbaum re: orderly liquidation analysis	1.20	570	684.00
04/10/08	Howard Konicov	Gen tel conf	Telephone conference with Committee member re: sales process and interest from Longroad	0.20	570	114.00
04/10/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: status of liquidation analysis	0.10	570	57.00
04/10/08	Howard Konicov	Gen corres	Email to Richard Kellner re: sale process	0.10	570	57.00
04/10/08	Howard Konicov	Gen corres rev	Receipt and review of email from Ken Arlein re: cap rate analysis	0.10	570	57.00
04/10/08	Howard Konicov	Gen corres	Email to I. Schwarzbaum re: status of liquidation analysis	0.10	570	57.00
04/10/08	Howard Konicov	Gen tel conf	Telephone conference with HIG's counsel re: status of due diligence activities	0.30	570	171.00
04/10/08	Howard Konicov	Gen corres rev	Receipt and review of email from Donna Lieberman re: confidentiality issues	0.10	570	57.00
04/10/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: preparation of report	0.30	570	171.00
04/10/08	Howard Konicov	Gen tel conf	Telephone conference with Donna Lieberman re: union issues	0.20	570	114.00
04/10/08	Howard Konicov	Gen corres	Email to B. Katz re: status of the HIG Plan	0.10	570	57.00
04/10/08	Howard Konicov	Gen office conf	Office conference with K. Arlein re: audited financial statements	0.10	570	57.00
04/10/08	Howard Konicov	Gen corres rev	Receipt and review of email from Mike Jacoby re: information requests	0.10	570	57.00
04/10/08	Howard Konicov	Br Liquid analysis	Prepare liquidation analysis on an orderly basis	0.70	570	399.00
04/11/08	Howard Konicov	Gen office conf	Office conference with I. Schwarzbaum re: comments to liquidation analysis and necessary modifications	0.80	570	456.00
04/11/08	Howard Konicov	Br Liquid analysis	Attention to orderly liquidation analysis and comparison of Debtors' Chapter 7 analysis to Orderly liquidation analysis	1.20	570	684.00
04/11/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: status of liquidation analysis and modifications	0.50	570	285.00
04/11/08	Howard Konicov	Gen office conf	Office conference with staff re: budget to actual analysis and Jan/Feb actual results	0.70	570	399.00
04/12/08	Howard Konicov	Gen office conf	Office conference with B. Katz to discuss finalization of orderly liquidation analysis	0.50	570	285.00
04/12/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: modifications to liquidation analysis	0.50	570	285.00
04/12/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Brody re: HIG Plan	0.30	570	171.00
04/12/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: modifications of liquidation analysis	1.10	570	627.00
04/12/08	Howard Konicov	Gen corres	Email to B. Katz and I. Schwarzbaum re: liquidation analysis	0.10	570	57.00
04/13/08	Howard Konicov	Br Liquid analysis	Prepare liquidation analysis; Attention to report to Counsel, emailed analysis out	1.30	570	741.00
04/13/08	Howard Konicov	Br Discl. Stmt	Review plan submitted by HIG, made comments	1.10	570	627.00
04/13/08	Howard Konicov	Gen corres rev	Receipt and review of email from B. Katz re: HIG Dip loan documents	0.10	570	57.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/14/08	Howard Konicov	Gen tel conf	Telephone conference with Committee counsel re: preparation for meeting with Versa and alternative liquidation scenarios	1.10	570	627.00
04/14/08	Howard Konicov	Gen tel conf	Telephone conference with Debtors' financial advisor re: outstanding information requests, plan supplement attachments, budget to actual results, status of conversations with HIG et al	1.30	570	741.00
04/14/08	Howard Konicov	Lit trial prep	Review of Sirota's examination outline; compilation of responsive exhibits	1.30	570	741.00
04/14/08	Howard Konicov	Br Preference	Analysis of potential pref./fraud transfers re: insider analysis and review of schedules; forwarded email to Committee Counsel	0.80	570	456.00
04/14/08	Howard Konicov	Br Projections	Prepare/review cashflow projections to be attached to the Plan Supplement; reconciliation to weekly forecast through 7/30/08	0.80	570	456.00
04/14/08	Howard Konicov	Gen corres rev	Receipt and review of various emails from Committee Counsel re: HIG requested information; status memo to the Committee; status of Debtors' cooperation with alternative buyers/lenders	0.70	570	399.00
04/14/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: insider analysis	0.10	570	57.00
04/14/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: email to M Jacoby	0.10	570	57.00
04/14/08	Howard Konicov	Lit trial prep	Trial presentation preparation - conference with I. Schwarzbau re: covenant analysis, DIP lender comparisons et al	1.10	570	627.00
04/14/08	Howard Konicov	Gen tel conf	Telephone conference with I. Volkov re: DIP issues	0.30	570	171.00
04/14/08	Howard Konicov	Gen corres rev	Attention to Sun Capital interest in Debtors; review of letter	0.30	570	171.00
04/14/08	Howard Konicov	Gen corres rev	Receipt and review of Plan Supplement exhibits	0.40	570	228.00
04/14/08	Howard Konicov	Br Discl. Stmt	Review and comments to HIG Plan Documents	0.50	570	285.00
04/14/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: comments to liquidation analysis	0.50	570	285.00
04/15/08	Howard Konicov	Gen meetings	Meeting with Debtor and Versa in connection with proposed DIP facility, plan and disclosure statement	2.10	570	1,197.00
04/15/08	Howard Konicov	Gen traveltme	Travel time to Philadelphia for meeting and back at 50% of actual travel time	1.20	570	684.00
04/15/08	Howard Konicov	Gen meetings	Meeting with B. Katz re: preparation for DIP hearing	0.50	570	285.00
04/15/08	Howard Konicov	Gen corres rev	Receipt and review of emails from I. Volkov re: DIP issues and preparation for hearing	0.40	570	228.00
04/15/08	Howard Konicov	Gen office conf	Office conference with I. Schwarzbau re: preparation of expert testimony re: DIP hearing	1.10	570	627.00
04/15/08	Howard Konicov	Gen corres rev	Attention to trip logistics	0.30	570	171.00
04/15/08	Howard Konicov	Br Statement affair	Attention to SOFA's for the Debtors	0.40	570	228.00
04/15/08	Howard Konicov	Gen meetings	Meeting with Committee Counsel re: preparation for meeting with Versa	1.20	570	684.00
04/15/08	Howard Konicov	Br Projections	Attention to Debtors' prepared bridge to cash required at confirmation and post emergence balance sheet	0.20	570	114.00
04/15/08	Howard Konicov	Lit trial prep	Conference with I. Schwarzbau re: review of proposed trial exhibits for DIP hearing	1.20	570	684.00
04/16/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel re: preparation for DIP hearing and Disclosure Statement hearing	1.10	570	627.00
04/16/08	Howard Konicov	Gen office conf	Office conference with BAK re: preparation for hearing; review of proposed trial exhibits	0.50	570	285.00
04/16/08	Howard Konicov	Gen corres rev	Receipt and review of email updates from committee counsel on status of hearings and arrangements with the Debtors	0.40	570	228.00
04/16/08	Howard Konicov	Lit trial prep	Prepared responses to proposed questions from Committee counsel.	0.40	570	228.00
04/16/08	Howard Konicov	Lit trial prep	Trial presentation preparation; conferences with Irv Schwarzbau re: DIP loan comparisons and budget to actual cash flows, covenant compliance schedules	0.50	570	285.00
04/16/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: cash requirements at confirmation	0.50	570	285.00
04/16/08	Howard Konicov	Gen office conf	Office conference with IS re: budget to actual analysis	0.70	570	399.00
04/17/08	Howard Konicov	Gen tel conf	Telephone conference with Committee counsel re: results of hearing and next steps	0.50	570	285.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/17/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby and BAK re: HIG budget	0.40	570	228.00
04/17/08	Howard Konicov	Gen office conf	Office conference with IS re: results of hearing, next steps, and DIP loan analysis	0.80	570	456.00
04/17/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - emails to the Committee from Counsel re: updates - reply by Committee members	0.40	570	228.00
04/17/08	Howard Konicov	Gen corres	Email to Committee counsel re: fee estimates	0.20	570	114.00
04/17/08	Howard Konicov	Lit dep prep	Prepare for Deposition/testimony - attention to questions from Colistra and scheduling dates	0.30	570	171.00
04/18/08	Howard Konicov	Gen tel conf	Telephone conference with Michael Jacoby re: DIP financing budget, budget to actual reporting, HIG budget	0.60	570	342.00
04/18/08	Howard Konicov	Gen tel conf	Telephone conference with AH and BAK re: HIG Budget	0.30	570	171.00
04/18/08	Howard Konicov	Gen corres	Email to Jacoby re: HIG budget ; review with BAK	0.40	570	228.00
04/18/08	Howard Konicov	Gen office conf	Office conference with IS re: postpetition performance of the Debtors and report to the Committee	1.20	570	684.00
04/21/08	Howard Konicov	Gen tel conf	Telephone conference with BAK re: revised DIP budgets for the 13 weeks ending July 13, and information provided to HIG	0.80	570	456.00
04/21/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - attention to emails re: witness lists	0.40	570	228.00
04/21/08	Howard Konicov	Gen tel conf	Telephone conference with Michael Jacoby re: revised DIP budget and information to be provided to HIG	0.50	570	285.00
04/21/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Halperin re: nature of budget information provided to HIG by the Debtors	0.70	570	399.00
04/21/08	Howard Konicov	Gen corres	Email to Committee Counsel re: lack of disclosure to budget provided to HIG	0.50	570	285.00
04/21/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - attention to emails re: budget information furnished to HIG	0.20	570	114.00
04/21/08	Howard Konicov	Gen tel conf	Telephone conference with Brody re: information expectations and delivered to date	0.50	570	285.00
04/21/08	Howard Konicov	Gen corres	Email correspondence with M Jacoby re: DIP weekly reporting and treatment of outstanding checks	0.10	570	57.00
04/21/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - emails in connection with deposition scheduling and protocols	0.70	570	399.00
04/23/08	Howard Konicov	Gen tel conf	Telephone conference with Michael Jacoby re: questions associated with the July 13th budget.	1.30	570	741.00
04/23/08	Howard Konicov	Br DIP facility	Services relating to DIP facility - Review accounting of uses for Arcus term loan borrowings; prepared email documenting same; emails re: questions, and conversations with BAK re: same	1.20	570	684.00
04/23/08	Howard Konicov	Gen corres	Prepared memo to Committee counsel re: findings and potential enhancements to proposed VERSA term DIP loan; office conference with IS re: same; comments by BAK; emailed memo to Committee Counsel	0.80	570	456.00
04/23/08	Howard Konicov	Gen office conf	Office conference with BAK and IS re: DIP loan analysis (.3); document review (.1); questions for counsel re: depositions (.4); term sheet provided by Versa's counsel (.3)	1.10	570	627.00
04/23/08	Howard Konicov	Gen tel conf	Telephone conference with CS re: dpcument production and document review	0.30	570	171.00
04/23/08	Howard Konicov	Gen corres	Email to Committee counsel re: court transcript	0.10	570	57.00
04/23/08	Howard Konicov	Lit trial prep	Trial presentation preparation - review of proposed trial exhibits re: cash variances, ebitda covenants, and DIP loan study	2.10	570	1,197.00
04/23/08	Howard Konicov	Br Doc review	Document review - reviewed emails associated with HIG production	0.40	570	228.00
04/23/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - subpoena of committee member and associated emails	0.40	570	228.00
04/23/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from Jacoby re: pension withdrawal liability	0.20	570	114.00
04/23/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - emails from Committee counsel and Committee members re: status of case, and next steps	0.40	570	228.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/23/08	Howard Konicov	Gen office conf	Office conference with IS re: status of the case, DIP loan analysis	1.10	570	627.00
04/24/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Halperin re: counterproposal to Versa on Plan and DIP proposal	0.40	570	228.00
04/24/08	Howard Konicov	Gen tel conf	Telephone call with Committee member re: status of sale process	0.10	570	57.00
04/24/08	Howard Konicov	Br plan negotiations	Attention to proposed counter proposal prepared by Committee Counsel	0.40	570	228.00
04/24/08	Howard Konicov	Gen corres	Email to BAK re: deposition outline for Colistra (.3); emails in connection with Grabell deposition (.4)	0.70	570	399.00
04/24/08	Howard Konicov	Br Doc review	Document review - received additional information to be provided by HIG. Office conference with MF re: review of information	0.60	570	342.00
04/24/08	Howard Konicov	Gen tel conf	Telephone conference with Committee re: status of plan negotiations with Versa and counter offer.	0.70	570	399.00
04/24/08	Howard Konicov	Gen office conf	Office conference with IS re: flash report and review of documents at counsel's office	0.30	570	171.00
04/25/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re; amended plan documents	0.60	570	342.00
04/25/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Halperin re: status of settlement discussions and HIG DIP issues	0.30	570	171.00
04/25/08	Howard Konicov	Gen tel conf	Telephone conference with Felice Yudkin re: document production and review	0.30	570	171.00
04/25/08	Howard Konicov	Br Report	Prepare report on findings re: postpetition operations of the Debtors through 4/20.	1.20	570	684.00
04/25/08	Howard Konicov	Br Discl. Stmt	Review amended plan and disclosure statement filed by the Debtors	1.20	570	684.00
04/25/08	Howard Konicov	Gen tel conf	Telephone conference with IS re: document review and report to the Committee	0.70	570	399.00
04/25/08	Howard Konicov	Gen tel conf	Telephone conference with BAK re: status of work, and status of negotiations	0.30	570	171.00
04/26/08	Howard Konicov	Gen tel conf	Telephone conference with Felice Yudkin re: preparation for deposition and review of documents	0.50	570	285.00
04/26/08	Howard Konicov	Br Doc review	Document review - review motion to appoint Chapter 11 Trustee; prepared email with comments	0.80	570	456.00
04/26/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - emails in connection with deposition and litigation schedule	0.60	570	342.00
04/26/08	Howard Konicov	Br DIP facility	Services relating to DIP facility - attention to emails re: HIG DIP	0.30	570	171.00
04/26/08	Howard Konicov	Gen tel conf	Telephone conference with FY re: Colistra deposition outline	0.40	570	228.00
04/27/08	Howard Konicov	Lit dep prep	Prepare for Deposition/testimony - attention to Grabell outline and questions	2.00	570	1,140.00
04/27/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - emails from Counsel re: prep for deposition	0.40	570	228.00
04/27/08	Howard Konicov	Br DIP facility	Services relating to DIP facility - Review HIG revised DIP documents	0.50	570	285.00
04/28/08	Howard Konicov	Lit dep attend	Attend deposition of Steven Grabell (including one hour meeting prior with Committee Counsel in preparation)	7.80	570	4,446.00
04/28/08	Howard Konicov	Gen travelttime	Travel time to Grabell deposition (at 50% of actual travel time)	2.00	570	1,140.00
04/28/08	Howard Konicov	Lit dep prep	Prepare for Deposition/testimony - review revised Colistra deposition outline	0.30	570	171.00
04/29/08	Howard Konicov	Gen office conf	Office conference with BAK re: results of Grabell Deposition and preparation for Colistra deposition; review and discussion of outline	0.70	570	399.00
04/29/08	Howard Konicov	Lit dep transc	Review deposition transcript re: Grabell; attention to references to Phoenix and Colistra	0.40	570	228.00
04/29/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from Usatine re: Halperin Deposition	0.10	570	57.00
04/29/08	Howard Konicov	Lit dep transc	Review deposition transcript - attention to conversion of file	0.20	570	114.00
04/29/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - attention to emails from BAK re: Colistra testimony and questions in connection with document production	0.40	570	228.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/29/08	Howard Konicov	Gen tel conf	Telephone conference with IS re: Phoenix 2/8 presentation and exhibits (.40); telephone call with IS re: modification of budget to conform with Arch credit facility (.4)	0.80	570	456.00
04/29/08	Howard Konicov	Br DIP facility	Services relating to DIP facility - attention to emails from HIG's counsel re: revised DIP loan agreements	0.20	570	114.00
04/29/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from Alan Halperin re: status of DIP/Plan negotiations with HIG and informational needs	0.20	570	114.00
04/29/08	Howard Konicov	Gen tel conf	Telephone conference with BK re: results of professionals call, Colistra deposition, and work to do re: HIG DIP loan review	0.50	570	285.00
04/29/08	Howard Konicov	Lit dep transc	Review deposition transcript - Colistra	0.40	570	228.00
04/29/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from AH re: D&O claim	0.20	570	114.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with committee's professionals re: preparation for 5/1 hearing, likely outcomes, review of HIG DIP loan terms, review and understanding proposed sale process	1.10	570	627.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with HIG Counsel re: negotiation of DIP terms and discussion of financial terms, including sale process	1.00	570	570.00
04/30/08	Howard Konicov	Br projections.	Review/Analyze Budget - attention to modification of Debtors' rolling 13 week budget to conform to Arch loan terms and other operational changes	0.80	570	456.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with Committee counsel and CIT counsel re: proposed modifications to business terms in the loan agreement and intercreditor agreement	0.60	570	342.00
04/30/08	Howard Konicov	Br DIP facility	Services relating to DIP facility - attention to revised budget; emailed summary and detailed models to the working group	0.70	570	399.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with Jacoby re: amended disclosure statement and principal changes	0.10	570	57.00
04/30/08	Howard Konicov	Br Discl. Stmt	Review disclosure statement - attention to Debtors' 4/30 revisions to 1st amended disclosure statement	0.80	570	456.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with I Volkov and BAK re: revised Arch budget and motion to appoint Trustee	0.30	570	171.00
04/30/08	Howard Konicov	Gen corres	Attention to email re: union and labor issues	0.10	570	57.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with AH and BAK re: motion to appoint Chapter 11 trustee and HIG issues	0.30	570	171.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with GT/HIG and Committee professionals re: revised plan documents and revised DIP loan agreement (1.1); telephone call with HIG business person re: covenants and budget (.3)	1.40	570	798.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with BAK and Committee Counsel , and HIG re: revised budget and covenants	0.30	570	171.00
04/30/08	Howard Konicov	Gen tel conf	Telephone conference with BAK re: CIT and cash collateral issues	0.20	570	114.00
04/30/08	Howard Konicov	Gen corres	Attention to emails and budget re: CIT and use of cash collateral	0.20	570	114.00
05/01/08	Howard Konicov	Gen corres rev	Receipt and review of emails from counsel re: preparation for hearing and HIG preparation to make DIP loan	0.50	570	285.00
05/01/08	Howard Konicov	Br DIP facility	Review proposed cash receipts and cash disbursements covenants; prepared email to the working group re: findings	0.40	570	228.00
05/01/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: preparation for hearing, Arch budget, covenant review, instructions on budget modifications et al	0.60	570	342.00
05/01/08	Howard Konicov	Gen tel conf	Telephone conference with Ilana Volkov re: revisions to DIP loan covenants	0.30	570	171.00
05/01/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Chair re: sales process	0.50	570	285.00
05/01/08	Howard Konicov	Gen corres rev	Receipt and review of email updates from Committee counsel re: committee conference call, status updates on hearing and negotiations, and summary of events of the day	0.40	570	228.00

Date	Professional	Activity	Description	Time	Rate	Fee
05/01/08	Howard Konicov	Br DIP facility	Attention to revisions in covenant provisions; emailed changes to counsel	0.60	570	342.00
05/01/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: modifications of DIP loan budget (.4) and results of hearing (.3)	0.70	570	399.00
05/01/08	Howard Konicov	Gen tel conf	Telephone conference with the Committee re: approval of settlement with Versa	0.60	570	342.00
05/01/08	Howard Konicov	Br DIP facility	Attention to revised DIP Budget to account for changes in professional fees, terms of Versa settlement	0.40	570	228.00
05/02/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents emails re: revised CIT Documents (.4); Arch Acquisition DIP loan documents (.3); emails from Committee counsel re: carveout provisions (.1); emails from Committee counsel re: sales process (.1)	0.90	570	513.00
05/02/08	Howard Konicov	Gen corres	Email to Committee Counsel re: status of Arch budget	0.20	570	114.00
05/02/08	Howard Konicov	Gen corres	Attention to email re: carveout provisions in budget	0.20	570	114.00
05/02/08	Howard Konicov	Br Budget Rev.	Review/analyze budget prepared by the Debtors to conform to DIP loan terms	1.20	570	684.00
05/02/08	Howard Konicov	Gen corres	Email to Committee Counsel re: status of Debtors' budget presentation	0.20	570	114.00
05/02/08	Howard Konicov	Gen corres	Email to I. Schwarbaum re: review of budget	0.10	570	57.00
05/02/08	Howard Konicov	Gen tel conf	Telephone conference with Ilana Volkov re: final DIP documents and need for approval of interim budget by Arch Acquisition	0.20	570	114.00
05/02/08	Howard Konicov	Gen corres	Email to B. Katz re: Ilana Volkov questions on budget process	0.10	570	57.00
05/02/08	Howard Konicov	Gen corres rev	Receipt and review of email from A. Hanover re: post default carve out issue.	0.10	570	57.00
05/02/08	Howard Konicov	Gen corres rev	Receipt and review of email from Ilana Volkov re: marketing period and issued raised by HIG's counsel	0.10	570	57.00
05/02/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents re: emails from Ilana Volkov re: CIT loan documents and fee provisions	0.30	570	171.00
05/02/08	Howard Konicov	Gen office conf	Office conference with B. Katz re: budget issues and finalization, covenant issues	0.30	570	171.00
05/03/08	Howard Konicov	Gen corres	Correspondence with B. Katz re: status of HIG approved budget	0.30	570	171.00
05/03/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: HIG approved budget	0.10	570	57.00
05/03/08	Howard Konicov	Gen corres rev	Receipt and review of emails from Committee counsel re: form of order and revised DIP loan agreements	0.30	570	171.00
05/04/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby and S Osbalt re: review of proposed Final DIP budget and comments	1.60	570	912.00
05/04/08	Howard Konicov	Gen corres rev	Receipt and review of emails from Committee counsel re: DIP loan agreements and final orders	0.30	570	171.00
05/05/08	Howard Konicov	Gen corres	Email to working group re: results of call with HIG and status of approved budget	0.40	570	228.00
05/05/08	Howard Konicov	Gen corres rev	Attention to emails re: professional fee budgets and forecasts	0.30	570	171.00
05/05/08	Howard Konicov	Br DIP facility	Telephone conference with B. Katz re: DIP budget and DIP orders.	0.40	570	228.00
05/05/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel, Debtors Counsel and Lenders Counsel re: DIP Order and DIP loan agreement	2.10	570	1,197.00
05/05/08	Howard Konicov	Br DIP facility	Attention to Arcus payoff provisions and correspondence	1.20	570	684.00
05/05/08	Howard Konicov	Br Budget Rev.	Review of chronology of budgets	0.30	570	171.00
05/05/08	Howard Konicov	Br Flash report	Attention to interim flash report to the Committee	0.30	570	171.00
05/05/08	Howard Konicov	Gen corres rev	Attention to email to Committee counsel re: Arcus fees and budget	0.20	570	114.00
05/05/08	Howard Konicov	Gen office conf	Office conference with I. Schwarbaum re: validation of Arcus payoff amount	0.30	570	171.00
05/05/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: budget issues	0.80	570	456.00
05/05/08	Howard Konicov	Gen tel conf	Telephone conference with internal group re: budget issues and preparation for call with the Debtors and HIG	0.70	570	399.00
05/05/08	Howard Konicov	Br Budget Rev.	Attention to "Interim Budget" to be attached to the Final Arch DIP Order	0.50	570	285.00

Date	Professional	Activity	Description	Time	Rate	Fee
05/06/08	Howard Konicov	Gen tel conf	Telephone conferences with Phoenix/M Jacoby re: proposed "final" budget, covenant issues associated with Term DIP Loan borrowings, cap expenditures covenant, and funding of DIP transition	1.40	570	798.00
05/06/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents re: protocols for monthly fee statements - email from Committee Counsel	0.10	570	57.00
05/06/08	Howard Konicov	Br Budget Rev.	Proposed budget to be submitted to HIG; proposed to be submitted as final budget; prepared analysis.	0.30	570	171.00
05/06/08	Howard Konicov	Gen tel conf	Telephone conference with Counsel and Phoenix re: appropriate and alternative presentation of budget to HIG	0.50	570	285.00
05/06/08	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 4/27; reviewed and provided comments to I. Schwarzbaum	0.50	570	285.00
05/06/08	Howard Konicov	Br DIP facility	Services relating to DIP facility - attention to issue of held checks	0.30	570	171.00
05/06/08	Howard Konicov	Gen tel conf	Telephone conferences with B. Katz re: budget period and availability.	0.70	570	399.00
05/07/08	Howard Konicov	Gen traveltim	Travel time to Shapes facility (50% of actual travel time - billable portion)	1.50	570	855.00
05/07/08	Howard Konicov	Gen traveltim	Travel time (nonbillable portion at 50% of actual travel time)	1.00	570	570.00
05/07/08	Howard Konicov	Gen meetings	Meeting with Debtors F/A and XRoads re: HIG due diligence and DIP budget. Meeting included sharing of financial information, review of prepetition history, and nature of DIP lending arrangement	5.20	570	2,964.00
05/07/08	Howard Konicov	Br DIP facility	Attention to proposed covenants re: term loan balance and capital expenditures	1.30	570	741.00
05/07/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel re: remaining open issues on indemnification and covenant issues	0.50	570	285.00
05/08/08	Howard Konicov	Gen billing	Billing -attention to monthly interim fee statement	0.40	570	228.00
05/08/08	Howard Konicov	Gen corres	Emails re: establishment of communication protocols between the debtors and committee	0.50	570	285.00
05/08/08	Howard Konicov	Gen tel conf	Telephone conference with ST re: monthly fee statement	0.10	570	57.00
05/08/08	Howard Konicov	Gen tel conf	Telephone conference with staff re: HIG due diligence procedures	0.70	570	399.00
05/08/08	Howard Konicov	Gen corres rev	Receipt and review of email from HIG's advisors re: capital expenditure analysis	0.10	570	57.00
05/08/08	Howard Konicov	Gen tel conf	Office conference with B. Katz re: comments to Nat City engagement letter	0.30	570	171.00
05/09/08	Howard Konicov	Gen tel conf	Telephone conference with Ilan Volkov re: competitive sales process	0.20	570	114.00
05/09/08	Howard Konicov	Gen tel conf	Telephone conference with staff re: Summarization of documents provided to HIG	0.30	570	171.00
05/09/08	Howard Konicov	Gen tel conf	Telephone conference with staff re: status and results of HIG due diligence and comments to the budget (.7); telephone conference with M Jacoby re: same (.3)	1.00	570	570.00
05/09/08	Howard Konicov	Gen office conf	Office conference with staff re: document production index	0.30	570	171.00
05/09/08	Howard Konicov	Gen corres rev	Receipt and review of email from I. Schwarzbaum re: documents produced to HIG/Arch Acquisition	0.50	570	285.00
05/09/08	Howard Konicov	Br Doc review	Attention to document index for HIG production, prepared email to B. Katz re: same	0.50	570	285.00
05/10/08	Howard Konicov	Gen tel conf	Telephone conference with Chris Davino re: status of HIG due diligence and information needs	0.30	570	171.00
05/10/08	Howard Konicov	Gen corres rev	Receipt and review of email from A. Hanover re: April fees	0.10	570	57.00
05/10/08	Howard Konicov	Gen corres	Email to Jacoby re: HIG production log	0.10	570	57.00
05/10/08	Howard Konicov	Br Doc review	Document review/index - attention to additional financial information provided to HIG and reflected same on consolidated index	0.40	570	228.00
05/10/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: post emergence balance sheet	0.10	570	57.00
05/10/08	Howard Konicov	Br Discl. Stmt	Attention to post emergence balance sheet and cash required at confirmation	0.50	570	285.00

Date	Professional	Activity	Description	Time	Rate	Fee
05/12/08	Howard Konicov	Gen office conf	Office conference with staff re: cash requirements at confirmation and analysis to be prepared for Committee Counsel	2.10	570	1,197.00
05/12/08	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - post emergence balance sheet and analysis of same	1.20	570	684.00
05/12/08	Howard Konicov	Br plan negotiations	Attention to plan negotiations - review/revised plan	1.20	570	684.00
05/12/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: funding commitment issues	1.20	570	684.00
05/12/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Halperin and Ilan Volkov re: plan issues	0.40	570	228.00
05/12/08	Howard Konicov	Gen corres rev	Attention to emails to and from counsel re: plan funding commitment issues	1.20	570	684.00
05/12/08	Howard Konicov	Gen office conf	Office conference with B. Katz re: plan funding commitment and amended plan issues	1.00	570	570.00
05/12/08	Howard Konicov	Gen tel conf	Telephone conference with Marc Felger re: amended plan and issues (.4); telephone call with M. Jacoby re: amended plan and conference call with HIG business people	0.90	570	513.00
05/12/08	Howard Konicov	Gen tel conf	Telephone conference with A. Halperin and B. Katz re: plan funding commitment issues	0.50	570	285.00
05/12/08	Howard Konicov	Gen tel conf	Telephone conferences with counsel and B. Katz re: POR and cap of HIG investment.	1.10	570	627.00
05/13/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: results of conference call with HIG to discuss funding cap issues	0.40	570	228.00
05/13/08	Howard Konicov	Gen tel conf	Telephone conference with parties to the case to discuss seconded amended plan, funding cap issues, and budget	1.40	570	798.00
05/13/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: preparation for meeting with HIG, and new plan documents	0.80	570	456.00
05/13/08	Howard Konicov	Br Discl. Stmt	Attention to amended plan and disclosure statements, filed by the Debtors on 5/12 and 5/13	2.10	570	1,197.00
05/13/08	Howard Konicov	Gen travelttime	Travel time to Delair, NJ (50% billable portion)	1.20	570	684.00
05/13/08	Howard Konicov	Gen travelttime	Travel time to Delair (nonbillable portion)	1.20	570	684.00
05/13/08	Howard Konicov	Gen meetings	Meeting with Debtors and HIG (including its financial advisors) re: amended plan provisions and plan funding commitment cap	2.50	570	1,425.00
05/13/08	Howard Konicov	Gen corres	Emails to and from Committee Counsel re: negotiations over funding cap commitment	0.70	570	399.00
05/13/08	Howard Konicov	Br Budget Rev.	Review/Analyze Budget - attention to covenant compliance report	0.40	570	228.00
05/13/08	Howard Konicov	Gen tel conf	Preparation for meeting with HIG and conference call with HIG and its counsel	0.70	570	399.00
05/13/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel and Debtors Counsel subsequent to call with HIG re: status of amended plan, and funding cap issues	0.50	570	285.00
05/13/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: results of meeting with HIG re: Cap.	0.60	570	342.00
05/14/08	Howard Konicov	Gen tel conf	Telephone conference with Crossroads and Phoenix re: findings over review of budget	0.50	570	285.00
05/14/08	Howard Konicov	Gen tel conf	Telephone conference with Donna Lieberman re: 503b9 exposure	0.20	570	114.00
05/14/08	Howard Konicov	Br Budget Rev.	Attention to DSO assumptions in revised budget as compared to previous budget and prior year history	1.10	570	627.00
05/14/08	Howard Konicov	Gen office conf	Office conference with I. Schwarzbaum re: components of funding cap (i.e. 503b9 claims, executory contract cure costs)	1.20	570	684.00
05/14/08	Howard Konicov	Gen corres	Email from Counsel re: monthly fee statements	0.20	570	114.00
05/14/08	Howard Konicov	Gen corres	Attention to email to Scott Victor of Nat City - information log for documents provided to HIG	0.50	570	285.00
05/14/08	Howard Konicov	Gen corres rev	Receipt and review of email from S Osbalt re: budget discussions	0.10	570	57.00
05/15/08	Howard Konicov	Gen tel conf	Telephone conference with Chris Davino re: status of HIG evaluation of the budget	0.30	570	171.00
05/15/08	Howard Konicov	Gen tel conf	Telephone conference with financial advisors re: HIG comments to the budget	1.30	570	741.00

Date	Professional	Activity	Description	Time	Rate	Fee
05/15/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: results of conference call with Crossroads	0.30	570	171.00
05/15/08	Howard Konicov	Gen tel conf	Telephone conferences with HIG, Crossroads, and Phoenix and status of work provided	0.40	570	228.00
05/15/08	Howard Konicov	Br Projections	Preparation for call with Crossroads	0.60	570	342.00
05/15/08	Howard Konicov	Gen tel conf	Telephone conference with M Jacoby re: preparation for call with Crossroads and status of cap negotiations	0.50	570	285.00
05/15/08	Howard Konicov	Gen corres rev	Receipt and review of email from Feldger re: proposed resolution to cap issue, reply email to Donna Lieberman re: same	0.40	570	228.00
05/16/08	Howard Konicov	Gen tel conf	Telephone conference with Donna Lieberman re: preparation for Monday hearing (.2); telephone call with Chris Davino of Crossroads re: status of budget review (.3); telephone calls with Michael Jacoby re: status of Crossroads review, status of negotiations, and strategic case issues (.7)	1.20	570	684.00
05/16/08	Howard Konicov	Gen corres	Email to working group re: status of HIG budget review and timing issues	0.90	570	513.00
05/16/08	Howard Konicov	Gen tel conf	Telephone conference with Alan Halperin re: negotiation of funding cap	0.30	570	171.00
05/16/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: preparation for call with the Debtors and Crossroads	0.70	570	399.00
05/16/08	Howard Konicov	Br plan negotiations	Attention to executory contract cure analysis prepared by the Debtors	0.30	570	171.00
05/16/08	Howard Konicov	Gen corres rev	Attention to emails re: disclosure statement issues; status of negotiations with HIG; funding cap issues; status of reconciliation of budget and cost to exit Chapter 11	0.30	570	171.00
05/16/08	Howard Konicov	Gen tel conf	Telephone conference with B. Katz re: CAP and reconciliation of information.	0.60	570	342.00
05/19/08	Howard Konicov	Br plan negotiations	Attention to plan negotiations re: adequacy and feasibility of funding cap	1.30	570	741.00
05/20/08	Howard Konicov	Gen tel conf	Telephone conference with Committee re: status of negotiations with HIG (.5); telephone calls with Committee Counsel re: preparation for committee call and interpretation of HIG offer (1.)	1.50	570	855.00
05/20/08	Howard Konicov	Gen tel conf	Telephone conference with Scott Victor of Nat City re: results of sales process	0.60	570	342.00
05/20/08	Howard Konicov	Br DIP facility	Analysis of HIG offer and preparation of funding cap	0.70	570	399.00
05/21/08	Howard Konicov	Gen tel conf	Telephone conference with Nat City re: status of sales process	0.50	570	285.00
05/21/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: funding cap issues	1.10	570	627.00
05/21/08	Howard Konicov	Gen corres rev	Receipt and review of emails from Committee Counsel re: negotiations of plan funding cap issues	2.00	570	1,140.00
05/21/08	Howard Konicov	Gen tel conf	Telephone conference with I. Schwarzbaum re: calculation of funding cap for counsel	0.20	570	114.00
05/21/08	Howard Konicov	Br Discl. Stmt	Telephone conference with Ilana Volkov re: preparation for disclosure statement.	0.10	570	57.00
05/21/08	Howard Konicov	Gen tel conf	Telephone conferences with B. Katz and counsel re: funding commitment.	0.70	570	399.00
05/22/08	Howard Konicov	Gen tel conf	Telephone conferences with B. Katz re: funding commitment.	0.70	570	399.00
05/22/08	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: plan funding commitment language and UST fee issue	0.30	570	171.00
05/22/08	Howard Konicov	Br Projections	Prepare analysis of projected professional fees for Committee professionals	1.00	570	570.00
05/22/08	Howard Konicov	Gen corres rev	Receipt and review of email from B. Katz re: fee budget	0.70	570	399.00
05/22/08	Howard Konicov	Br Discl. Stmt	Review disclosure statement (amended) highlighting questions and concerns for Committee Counsel	0.20	570	114.00
05/22/08	Howard Konicov	Gen tel conf	Telephone conferences with Ilana Volkov re: preparation for Disclosure Statement hearing and negotiations with HIG re: funding cap issues	0.70	570	399.00
05/22/08	Howard Konicov	Gen tel conf	Telephone conference with Committee counsel and HIG's counsel re: negotiation of resolution for a consensual plan	0.60	570	342.00

Date	Professional	Activity	Description	Time	Rate	Fee
05/22/08	Howard Konicov	Gen corres	Email to B. Katz re: status of negotiations and settlement	0.60	570	342.00
05/22/08	Howard Konicov	Gen tel conf	Telephone conference with Walter B. re: status of plan negotiations and definition of plan funding cap	0.30	570	171.00
05/22/08	Howard Konicov	Gen tel conf	Telephone conference with committee professionals re: fee budget issues	0.30	570	171.00
05/23/08	Howard Konicov	Br Eval sale	Communication with Nat. City re: status of the sales process	0.50	570	285.00
05/23/08	Howard Konicov	Br Case Admin.	Correspondence with Ilana Volkov re: status of hearing	0.30	570	171.00
05/23/08	Howard Konicov	Br Discl. Stmt	Office conference with B. Katz re: status of disclosure statement hearing and plan notifications	0.60	570	342.00
05/23/08	Howard Konicov	Br Discl. Stmt	Attention to blacklined plan documents and notification associated with settlement	1.70	570	969.00
05/27/08	Howard Konicov	Br review trans	Review of proposed transactions of Debtor re: review of sales process and solicitation materials	1.20	570	684.00
05/28/08	Howard Konicov	Br Discl. Stmt	Attention to third amended plan documents	2.10	570	1,197.00
05/28/08	Howard Konicov	Gen tel conf	Telephone conference with Nat City representatives re: status of sales process and interested buyers	1.30	570	741.00
05/28/08	Howard Konicov	Gen tel conf	Telephone conference with counsel re: amended plan documents	0.30	570	171.00
05/28/08	Howard Konicov	Gen tel conf	Telephone conference with Phoenix re: status of Debtors operations et al	0.20	570	114.00
05/30/08	Howard Konicov	Gen tel conf	Telephone conference with Committee Counsel re: next steps in the case	0.60	570	342.00
05/30/08	Howard Konicov	Gen corres rev	Receipt and review of sales process and interested buyers	0.50	570	285.00
6/2/2008	Howard Konicov	Br eval sale	Conference with B. Katz re: sales status and report to Committee.	0.20	570	114.00
6/2/2008	Howard Konicov	Gen tel conf	Telephone call to Nat City re: update	0.10	570	57.00
6/2/2008	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 5/18	0.40	570	228.00
6/3/2008	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 5/18 - prepared email to Committee; and responded to questions	0.80	570	456.00
6/3/2008	Howard Konicov	Br eval sale	Review of proposed transactions of Debtor re: sales process; review of confidential memorandum, and status of process	2.30	570	1,311.00
6/4/2008	Howard Konicov	Br eval sale	Telephone conference with Nat City representatives re: status of the sales process and other issues	1.30	570	741.00
6/6/2008	Howard Konicov	Br eval sale	Review of proposed transactions of Debtor re: sales process; review of status reports, information provided, updates from Committee Counsel et al	2.30	570	1,311.00
6/8/2008	Howard Konicov	Br eval sale	Telephone conference with Committee member re: sales process and results to date	0.70	570	399.00
6/9/2008	Howard Konicov	Br eval sale	Telephone conference with Committee Counsel and Committee member re: sales processes	1.70	570	969.00
6/9/2008	Howard Konicov	Br eval sale	Telephone conference with NatCity representatives re: sales process and questions posed by Committee members	1.80	570	1,026.00
6/10/2008	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 5/25	2.10	570	1,197.00
6/10/2008	Howard Konicov	Br Oper results	Receipt and review of correspondence/documents - attention and analysis of proforma analysis prepared by committee member of debtors operations	1.10	570	627.00
6/11/2008	Howard Konicov	Br fee app	Prepare/review fee application - attention to monthly fee statement	1.90	570	1,083.00
6/11/2008	Howard Konicov	Br DIP facility	Telephone conference with Counsel re: covenant violation	1.90	570	1,083.00
6/11/2008	Howard Konicov	Br eval sale	Office conference with BAK re: status of sales process	0.50	570	285.00
6/11/2008	Howard Konicov	Br eval sale	Review/analyze status of sales process and Kellner analysis.	2.10	570	1,197.00
6/12/2008	Howard Konicov	Br DIP facility	Services relating to DIP facility - attention to covenant violation	1.80	570	1,026.00
6/12/2008	Howard Konicov	Br DIP facility	Participated on conference calls with counsel re: covenant default and related issues	1.50	570	855.00
6/13/2008	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 6/8/08	1.70	570	969.00
6/13/2008	Howard Konicov	Gen corres	Attention to emails from Committee Counsel re: status of reporting and additional work to be performed	0.50	570	285.00
6/16/2008	Howard Konicov	Br eval sale	Discuss APA with B. Katz	0.60	570	342.00

Date	Professional	Activity	Description	Time	Rate	Fee
6/16/2008	Howard Konicov	Br review trans	Review of proposed transactions of Debtor re: APA agreement, includes preparation of comments for counsel	4.10	570	2,337.00
6/16/2008	Howard Konicov	Br eval sale	Telephone conference with Committee counsel re: review of APA agreement and comments	1.80	570	1,026.00
6/16/2008	Howard Konicov	Br eval sale	Telephone conference with Phoenix re: claims and APA	0.10	570	57.00
6/16/2008	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 6/8	0.30	570	171.00
6/17/2008	Howard Konicov	Br review trans	Review of proposed transactions of Debtor re: attention to APA and required analysis of same	2.60	570	1,482.00
6/17/2008	Howard Konicov	Br review trans	Review of proposed transactions of Debtor re: APA agreement	2.10	570	1,197.00
6/19/2008	Howard Konicov	Gen billing	Attention to May billing statement	1.30	570	741.00
6/19/2008	Howard Konicov	Br plan negotiations	Attention to plan funding cap issues	2.70	570	1,539.00
6/20/2008	Howard Konicov	Br Flash report	Prepare/review flash report	1.90	570	1,083.00
6/24/2008	Howard Konicov	Br plan negotiations	Attention to plan funding cap issues	4.10	570	2,337.00
6/25/2008	Howard Konicov	Gen tel conf	Telephone conference with Jacoby re: covenant compliance issues	0.40	570	228.00
6/26/2008	Howard Konicov	Br plan negotiations	Attention to plan funding cap projections, elements and communication with committee counsel re: same	3.20	570	1,824.00
6/27/2008	Howard Konicov	Br plan negotiations	Review/analyze plan fund cap issues.	0.90	570	513.00
6/27/2008	Howard Konicov	Br Flash report	Prepare/review flash report for period ending 6/23/08	1.40	570	798.00
6/30/2008	Howard Konicov	Gen tel conf	Telephone conference with Ilana Volkov re: confirmation hearing	0.10	570	57.00
6/30/2008	Howard Konicov	Br plan negotiations	Office conference with IS re: plan cap calculation	1.10	570	627.00
7/1/2008	Howard Konicov	Gen corres	Email to Committee counsel re: preparation for confirmation hearing and need for JHC to attend	0.40	570	228.00
7/1/2008	Howard Konicov	Gen corres	Email to Committee Counsel re: investigation and analysis of PPG admin claim stipulation	0.30	570	171.00
7/1/2008	Howard Konicov	Br Flash report	Prepare/review flash report; provided comments for the Committee	1.10	570	627.00
7/1/2008	Howard Konicov	Br plan negotiations	Attention to request for actual fees accumulated and revised projections of fees through the planned effective date	0.80	570	456.00
7/1/2008	Howard Konicov	Br Flash report	Prepared email to the Committee re: flash report	0.30	570	171.00
7/1/2008	Howard Konicov	Br Comm. Mtg.	Attention to emails re: coordination of conference call with Committee Counsel	0.30	570	171.00
7/1/2008	Howard Konicov	Br plan negotiations	Office conference with IS re: plan funding cap analysis necessary modifications (1.8) and email to committee counsel for discussion (.3)	2.10	570	1,197.00
7/2/2008	Howard Konicov	Br plan negotiations	Telephone conference with M Jacoby re: preparation for confirmation hearing and analysis of plan funding requirements and cap	0.90	570	513.00
7/2/2008	Howard Konicov	Br Projections	Prepare/review cashflow projections - attention to weekly budget to actual and covenant compliance - attention to Debtors concerns that the Company may be out of compliance	2.10	570	1,197.00
7/2/2008	Howard Konicov	Br Case Admin.	Attention to fee application, monthly billing statements, unpaid holdbacks and estimates for remaining work (requested by the Debtors)	1.20	570	684.00
7/2/2008	Howard Konicov	Br disclosure stmt	Telephone conference with Committee Counsel re; preparation for confirmation hearing	1.20	570	684.00
7/2/2008	Howard Konicov	Br plan negotiations	Discussion with B. Katz re: closing cap analysis.	0.70	570	399.00
7/2/2008	Howard Konicov	Br Projections	Prepare/review cashflow projections re: rolling forecast predicting DIP loan balances at effective date	0.60	570	342.00
7/2/2008	Howard Konicov	Br plan negotiations	Receipt and review of correspondence/documents re: review of IS email of plan funding requirements, and analysis of secured, admin and priority claims	1.50	570	855.00
7/3/2008	Howard Konicov	Br plan negotiations	Review and analysis of revised plan funding analyses prepared by IS	1.20	570	684.00
7/3/2008	Howard Konicov	Br Claim recon	Receipt and review of claims register	0.60	570	342.00
7/14/2008	Howard Konicov	Br disclosure stmt	Attention to emails re: confirmation hearing, revised budgets, and additional work to be performed	1.30	570	741.00

Final Application Time Detail

Date	Professional	Activity	Description	Time	Rate	Fee
7/15/2008	Howard Konicov	Br disclosure stmt	Emails to and from Counsel re: preparation for confirmation hearing, revised budget and cap analysis	0.80	570	456.00
7/15/2008	Howard Konicov	Br disclosure stmt	Telephone conference with Ilana Volkov re: confirmation hearing	0.60	570	342.00
7/15/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from Committee counsel re: plan note (.1); email from Committee Counsel re: request for fee estimate (.1)	0.20	570	114.00
7/15/2008	Howard Konicov	Br Flash report	Prepare/review flash report - made comments	0.80	570	456.00
7/15/2008	Howard Konicov	Br Projections	Prepare/review cashflow projections - revised projections provided by Phoenix, revised analysis of funding requirements at emergence et al	0.70	570	399.00
7/16/2008	Howard Konicov	Gen corres	Attention to emails re: professional fee estimates	0.70	570	399.00
7/16/2008	Howard Konicov	Br Budget Rev.	Attention to Debtors estimates for plan funding requirements; attention to revised budget(s)	2.10	570	1,197.00
7/16/2008	Howard Konicov	Br disclosure stmt	Preparation for Shapes confirmation hearing	0.70	570	399.00
7/16/2008	Howard Konicov	Br fee app	Attention to UST fee issues	0.90	570	513.00
7/17/2008	Howard Konicov	Br Flash report	Attention to flash report to committee and revised estimates for plan funding requirements	2.10	570	1,197.00
7/17/2008	Howard Konicov	Br Budget Rev.	Attention to budget extension and correspondence with Counsel	0.70	570	399.00
7/21/2008	Howard Konicov	Br plan negotiations	Attention to plan funding cap analysis - review to previous versions, review of Jacoby declaration	1.30	570	741.00
7/22/2008	Howard Konicov	Lit attend ct	Attend court re: confirmation hearing	7.50	570	4,275.00
7/22/2008	Howard Konicov	Gen corres	Email to Alan Halperin re: results of confirmation hearing	0.20	570	114.00
7/22/2008	Howard Konicov	Gen traveltim	Travel time to Confirmation Hearing (billable portion at 50%)	1.80	570	1,026.00
7/22/2008	Howard Konicov	Lit attend ct	Preparation for Court hearing - review of Jacoby and Grabell declarations; review of Plan modifications	0.70	570	399.00
7/24/2008	Howard Konicov	Br Preference	Telephone conference with LM re: email to Phoenix requesting information in avoidance actions	0.30	570	171.00
7/24/2008	Howard Konicov	Br Budget Rev.	Review/Analyze Budget - review of Debtors revised budget, scorecards, and plan funding cap analyses	1.10	570	627.00
7/24/2008	Howard Konicov	Br doc request	Receipt and review of correspondence/documents - email from Donna Lieberman re: requests for information from the Debtors	0.70	570	399.00
7/25/2008	Howard Konicov	Br doc request	Email to Donna Lieberman re: requests made by JHC to the Debtors for information (.2); followup requests from Donna re: type of information available and extent of potential preferences (.2)	0.40	570	228.00
7/25/2008	Howard Konicov	Br Preference	Telephone conference with Michael Jacoby re: avoidance actions, next steps to transaction closing	0.40	570	228.00
7/25/2008	Howard Konicov	Br disclosure stmt	Attention to confirmation order	0.40	570	228.00
7/25/2008	Howard Konicov	Br Preference	Office conference with L McPherson re: review of avoidance actions and communication with the Debtors	0.40	570	228.00
7/28/2008	Howard Konicov	Br Preference	Telephone conference with Michael Jacoby re: investigation of avoidance actions	0.20	570	114.00
7/30/2008	Howard Konicov	Br Preference	Telephone conference with Trustee and Counsel re: avoidance actions	0.70	570	399.00
7/30/2008	Howard Konicov	Br Preference	Attention to conference call to discuss avoidance actions with Liquidation	0.50	570	285.00
7/31/2008	Howard Konicov	Gen tel conf	Attention to issues associated with delayed closing; telephone call to Donna Lieberman; Tel. call to M. Jacoby	1.00	570	570.00
8/1/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents re: review of emails on revised plan funding calculations, and estimated dates for closing	0.50	570	285.00
8/4/2008	Howard Konicov	Gen corres	Email correspondence re: closing date and funding date	0.30	570	171.00
8/4/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from Committee counsel re: monthly fee statement	0.20	570	114.00
8/6/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - status of closing and plan funding	0.30	570	171.00

Date	Professional	Activity	Description	Time	Rate	Fee
8/8/2008	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: status of closing - followup email to Committee Counsel re: feedback and status- followup emails to counsel re: professional fee escrow and final fee applications and notices	0.50	570	285.00
Howard Konicov Total				338.50		192,945.00
04/01/08	Irv Schwarbaum	Br DIP facility	Reviewed DIP budget and calculation of expense ratios, collection ratios	2.60	465	1,209.00
04/01/08	Irv Schwarbaum	Br projections.	Review/Analyze Budget creating accrual based financial statements form DIP 13 budget	2.30	465	1,069.50
04/01/08	Irv Schwarbaum	Br Doc request	Preparation of Document request List	2.10	465	976.50
04/02/08	Irv Schwarbaum	Gen meetings	Meeting with Debtors financial advisors	5.50	465	2,557.50
04/02/08	Irv Schwarbaum	Br Histor info	Review/analyze historical for EBITDA through Nov 2007	2.30	465	1,069.50
04/02/08	Irv Schwarbaum	Br DIP facility	Review of DIP facility Terms and minimum EBITDA covenants	2.40	465	1,116.00
04/03/08	Irv Schwarbaum	Br Histor info	Review/analyze historical information relating to 2007 actual results	2.50	465	1,162.50
04/03/08	Irv Schwarbaum	Br Histor info	Reviewed and analyzed the actual results for December, 2007 and year end 2007 versus the November 2007 financial statements provided.	3.20	465	1,488.00
04/03/08	Irv Schwarbaum	Br Asset/Liab.	Analyzed Aging of Accounts Receivables for Shapes as of February 2008 by vendor noting customer concentrations	2.40	465	1,116.00
04/03/08	Irv Schwarbaum	Br Asset/Liab.	Investigate and analyze assets and liabilities appraisals for Shapes machinery & equipment	1.10	465	511.50
04/03/08	Irv Schwarbaum	Br Flash report	Reviewed Debtors Scorecard analysis for actual 3/30/08	1.10	465	511.50
04/04/08	Irv Schwarbaum	Br Projections	Analyzed and prepared analysis of Debtor's cash needs based upon 13 week projections adjusting for issues and understatements in the Debtors model	3.80	465	1,767.00
04/04/08	Irv Schwarbaum	Br Asset/Liab.	Reviewed and analyzed SOFA's for insider payments	2.00	465	930.00
04/04/08	Irv Schwarbaum	Br Projections	Prepare/review cash flows projections for 13 weeks for presentation to Committee	2.30	465	1,069.50
04/06/08	Irv Schwarbaum	Br projections.	Review/Analyze Budget for projected expenses not provided for in model	2.00	465	930.00
04/06/08	Irv Schwarbaum	Br Oper results	Reviewed Debtors compliance with DIP as to collections and expenses as of second week. Prepared schedule outlining findings	2.10	465	976.50
04/06/08	Irv Schwarbaum	Br Histor info	Prepare Bridge Schedule for results as of year end 2007 outlining and identifying adjustments and write downs taken in the month of December	3.10	465	1,441.50
04/07/08	Irv Schwarbaum	Br Projections	Reviewed Cash Flow Model for borrowing base assumptions and disbursements relating to Shapes	3.10	465	1,441.50
04/07/08	Irv Schwarbaum	Br Projections	Reviewed Projections as provided to Arch/Versa as compared to Debtors current projection	2.80	465	1,302.00
04/07/08	Irv Schwarbaum	Br Projections	Reviewed Cash Flow Model for borrowing base assumptions and disbursements relating to AccuWeld	1.30	465	604.50
04/07/08	Irv Schwarbaum	Br Asset/Liab.	Review and analyze assets and liabilities per schedules versus the appraisals for machinery & equipment	1.20	465	558.00
04/08/08	Irv Schwarbaum	Br Projections	Prepare/review cash flow projections per the 13 week cash flow model as compared to the Debtor's accrual based P&L projections	3.40	465	1,581.00
04/08/08	Irv Schwarbaum	Br projections.	Review/Analyze Budget to determine fixed costs associated with debtors business. Costs including Payroll, general and administrative, selling and manufacturing costs.	1.60	465	744.00
04/08/08	Irv Schwarbaum	Br Liquid analysis	Reviewed Debtor's liquidation analysis for assumptions and recoveries of accounts receivables analyzing ineligibles and borrowing base projections	1.80	465	837.00
04/09/08	Irv Schwarbaum	Br Liquid analysis	Reviewed Debtor's liquidation analysis for assumptions and recoveries of inventory analyzing ineligibles and borrowing base projections	1.60	465	744.00
04/09/08	Irv Schwarbaum	Br Liquid analysis	Reviewed Debtor's liquidation analysis for assumptions and recoveries of machinery & equipment	1.00	465	465.00
04/09/08	Irv Schwarbaum	Br Liquid analysis	Reviewed Debtor's liquidation analysis for assumptions and recoveries of real estate	1.40	465	651.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/09/08	Irv Schwarzbau	Br Liquid analysis	Reviewed Debtor's liquidation analysis for assumptions of third party liquidation expenses	1.60	465	744.00
04/09/08	Irv Schwarzbau	Br Liquid analysis	Reviewed Debtor's liquidation analysis for assumptions of wind down costs for each of the Debtor's entities	1.10	465	511.50
04/09/08	Irv Schwarzbau	Br Liquid analysis	Create model for liquidation of each of the Debtor's entities assuming an orderly liquidation of Debtors Estate. Model allowed for sensitivity analysis for reduced sales, adjusted inventory purchases and capital expenditures	3.30	465	1,534.50
04/10/08	Irv Schwarzbau	Br Liquid analysis	Create model for liquidation of each of the Debtor's entities assuming an orderly liquidation of Debtors Estate. Model allowed for sensitivity analysis for reduced sales, adjusted inventory purchases and capital expenditures. Adjustments were made to Borrowing Base	7.10	465	3,301.50
04/10/08	Irv Schwarzbau	Br Liquid analysis	Prepare model for orderly liquidation for range of recoveries for accounts receivables based upon collecting various percentages	2.30	465	1,069.50
04/10/08	Irv Schwarzbau	Br Liquid analysis	Prepare model for orderly liquidation for range of recoveries for machinery & equipment	1.00	465	465.00
04/10/08	Irv Schwarzbau	Br Liquid analysis	Prepare model for orderly liquidation for range of recoveries for real estate utilizing market values	1.30	465	604.50
04/11/08	Irv Schwarzbau	Br Liquid analysis	Prepare model for orderly liquidation for range of recoveries for inventory	1.90	465	883.50
04/11/08	Irv Schwarzbau	Br Liquid analysis	Dividend Analysis model utilizing proceeds from liquidation with calculation of % recoveries to secured creditors, administrative claims, priority claims and general unsecured creditors	5.40	465	2,511.00
04/11/08	Irv Schwarzbau	Br Liquid analysis	Calculation and modeling of Wind down costs by Debtor entity and third party costs to wind down estate	2.30	465	1,069.50
04/11/08	Irv Schwarzbau	Br Liquid analysis	Research and calculation of potential WARN claim if Debtor was shut down abruptly versus an orderly liquidation	1.60	465	744.00
04/13/08	Irv Schwarzbau	Br Liquid analysis	Calculation of potential range of general unsecured claims adjusting for 503(b)(9) claims, potential costs of existing union contract	2.10	465	976.50
04/13/08	Irv Schwarzbau	Br Projections	Comparison of DIP loan balance as of 6/30/08 assuming an orderly liquidation versus the Debtors current 13 week projections	2.20	465	1,023.00
04/13/08	Irv Schwarzbau	Br Liquid analysis	Calculation of Interest on DIP loans assuming high and low end proceeds from liquidation	1.60	465	744.00
04/14/08	Irv Schwarzbau	Br Projections	Preparation of Schedules of Debtors Covenant per DIP versus Debtors Projections indicating non compliance with DIP covenants	2.00	465	930.00
04/14/08	Irv Schwarzbau	Br Projections	Review and reconciliation of Debtors schedules for exhibits in the filed plan for Accounts receivables versus the 13 week budget	2.10	465	976.50
04/14/08	Irv Schwarzbau	Br Projections	Review and reconciliation of Debtors schedules for exhibits in the filed plan for Inventory versus the 13 week budget	2.10	465	976.50
04/14/08	Irv Schwarzbau	Br Rev expendit	Review of 3 week actual versus budget for expenses	1.60	465	744.00
04/15/08	Irv Schwarzbau	Br Projections	Analysis of Proforma Balance Sheet upon emergence from bankruptcy	1.50	465	697.50
04/15/08	Irv Schwarzbau	Lit trial exhibits	Preparation for testimony relating to DIP: Researched companies which filed for bankruptcy from August 2007 to April 2008	1.60	465	744.00
04/15/08	Irv Schwarzbau	Br Oper results	Reviewed Loan Documents for EBITDA Covenants pertaining to the Arcus Term Facility	2.10	465	976.50
04/16/08	Irv Schwarzbau	Lit trial exhibits	Prepared exhibit for testimony on the DIP EBITDA covenants versus the projected results for the Debtor	2.20	465	1,023.00
04/16/08	Irv Schwarzbau	Lit trial exhibits	Prepared template and outline for DIP comparison for various fees and rates charged by Versa/Arch versus other DIP facilities being researched	1.10	465	511.50

Date	Professional	Activity	Description	Time	Rate	Fee
04/16/08	Irv Schwarbaum	Lit trial exhibits	Research and documentation of DIP fees as charged by Versa/Arch including Rate of Interest, Default rate of interest, commitment fees, arrangement fees, termination fees, monthly servicing fees and monthly monitoring fees and unused line fee	1.30	465	604.50
04/16/08	Irv Schwarbaum	Br DIP facility	Research and documentation of fees and terms as proposed by HIG	1.70	465	790.50
04/16/08	Irv Schwarbaum	Lit trial exhibits	Analyzed and prepared exhibit of the Debtors operational results for Week 1 versus budget calculation and demonstrating compliance with Versa/Arcus loan terms	2.10	465	976.50
04/17/08	Irv Schwarbaum	Lit trial exhibits	DIP research, analysis and review of documents downloaded from court filings pertaining to terms and conditions of other DIP facilities of American Home Mortgage, InPhonics, Kitty Hawk, Leiner Health Products, Plastech, Summit Global, Sharper Image, Wickes, Dunmore Homes, Domain HomeDiamond Glass and Arriva	6.20	465	2,883.00
04/17/08	Irv Schwarbaum	Lit trial exhibits	Preparation and review of exhibit for actual results of Debtor for the Week Ending 3/30/08 for cash disbursements and cash receipts in compliance with Versa Term	1.80	465	837.00
04/17/08	Irv Schwarbaum	Lit trial exhibits	Preparation and review of exhibit for actual results of Debtor for the Cumulative of Week Ending 3/30/08 for cash disbursements and cash receipts in compliance with Versa Term	1.50	465	697.50
04/18/08	Irv Schwarbaum	Br Flash report	Prepare/review flash report for period ending 4/6/08: Write up of report for weekly results and cumulative results of budget versus actual for the three week period	1.10	465	511.50
04/18/08	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for Shapes for the week ending 4/6/08	1.30	465	604.50
04/18/08	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for cash collections analyzing actual days outstanding versus budget for Shapes, Delair, Accu-Weld and Delair	1.60	465	744.00
04/22/08	Irv Schwarbaum	Lit trial exhibits	DIP research and review of court document for comparable terms on DIP terms for the following Debtors: Avado Brands, Propex, PRC, TTV RecordsSolidus, Pope & TalbotMonitor Oil, Lilian Vernon, Levitt & Sons, Harveys Electronics, Black hawk	1.30	465	604.50
04/22/08	Irv Schwarbaum	Br Projections	Prepare/review cash flow projections for Rolling 13 week budget from April 13	2.10	465	976.50
04/23/08	Irv Schwarbaum	Lit trial exhibits	Prepared exhibit for actual cash receipts and disbursements results versus the covenant to determine compliance for week ending 4/6/08	1.60	465	744.00
04/23/08	Irv Schwarbaum	Lit trial exhibits	Prepared exhibit for actual cash receipts and disbursements results versus the covenant to determine compliance for cumulative three week ending 4/6/08	2.30	465	1,069.50
04/23/08	Irv Schwarbaum	Lit trial exhibits	Calculated average DIP interest rate and average Default rate for companies researched	1.90	465	883.50
04/23/08	Irv Schwarbaum	Lit trial exhibits	DIP research and review of court document for comparable terms on DIP terms for the following Debtors: Fedders, Friedmans, Pharmed, Nutritional Sourcing	1.00	465	465.00
04/24/08	Irv Schwarbaum	Lit trial exhibits	presentation of exhibit for DIP	1.50	465	697.50
04/24/08	Irv Schwarbaum	Lit trial exhibits	Exhibit for Operational results versus budget for w/e 4/13/08 for compliance with Versa term loan	1.30	465	604.50
04/24/08	Irv Schwarbaum	Lit trial exhibits	Exhibit for Operational results versus budget for cumulative for w/e 4/13/08 for compliance with Versa term loan	1.20	465	558.00
04/24/08	Irv Schwarbaum	Br Flash report	Prepare/review flash report for period ending 4/13/08 analyzed borrowing base availability and roll forward in model	2.30	465	1,069.50
04/24/08	Irv Schwarbaum	Br Oper results	Reviewed and analyzed results for week ending 4/13/08 analyzing collections by division	2.10	465	976.50

Date	Professional	Activity	Description	Time	Rate	Fee
04/24/08	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results from w/e 4/13 analyzing disbursements actual versus budget. analyzed material disbursement variance versus projection	1.60	465	744.00
04/25/08	Irv Schwarbaum	Br Doc review	Review of documents produced by Debtor and Versa at attorney's office	6.00	465	2,790.00
04/28/08	Irv Schwarbaum	Br Doc review	Review of documents produced by Debtor and Versa at attorney's office	4.00	465	1,860.00
04/28/08	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results through week 5 4/20/08 for fixed operating expenses in the projection versus historical averages to quantify shortfall in projections	2.10	465	976.50
04/30/08	Irv Schwarbaum	Br Projections	Prepare/review cash flow projections of rolling 13 week budget through July 20, 2008. Model sensitized the collection of receivables	3.40	465	1,581.00
04/30/08	Irv Schwarbaum	Br Projections	Prepare/review cash flow projections of rolling 13 week budget through July 20, 2008. Model sensitized the rate of sales of receivables	3.20	465	1,488.00
04/30/08	Irv Schwarbaum	Br Projections	Prepare/review cash flow projections of rolling 13 week budget through July 20, 2008. Model sensitized the rate of general and administrative expenses	3.10	465	1,441.50
04/30/08	Irv Schwarbaum	Br Projections	Prepare/review cash flow projections of rolling 13 week budget through July 20, 2008. Model sensitized the rate of professional expenses and timing of payments	2.50	465	1,162.50
04/30/08	Irv Schwarbaum	Br Projections	Prepared analysis of the revised model versus the original model prepared by the Debtor incorporating the HIG costs as well as the sensitized assumptions	1.70	465	790.50
05/05/08	Irv Schwarbaum	Br DIP facility	Calculation of Versa payoff amount	2.40	465	1,116.00
05/05/08	Irv Schwarbaum	Br Projections	Prepare/review cashflow projections for HIG interim budget submitted to court	1.70	465	790.50
05/05/08	Irv Schwarbaum	Br DIP facility	Analysis of availability under the DIP as of the payoff of the Versa Term Loan	1.60	465	744.00
05/05/08	Irv Schwarbaum	Gen office conf	Office conference with H. Konicov re: validation of Arcus payoff amount	0.30	465	139.50
05/06/08	Irv Schwarbaum	Br Oper results	Review of checks clearing bank and checks being held and potentially bouncing	1.10	465	511.50
05/07/08	Irv Schwarbaum	Br Projections	Meeting with HIG and Crossroads to discuss projections and results	4.10	465	1,906.50
05/08/08	Irv Schwarbaum	Br Projections	Attendance at meetings with Debtor, HIG and Crossroads for due diligence of the Debtor	7.30	465	3,394.50
05/09/08	Irv Schwarbaum	Br Projections	Attendance at meetings with Debtor, HIG and crossroads for due diligence of the Debtor	5.00	465	2,325.00
05/14/08	Irv Schwarbaum	Gen office conf	Office conference with H. Konicov re: components of funding cap (i.e. 503b9 claims, executory contract cure costs)	1.20	465	558.00
05/16/08	Irv Schwarbaum	Gen tel conf	Telephone conference with H. Konicov re: preparation for call with the Debtors and Crossroads	0.70	465	325.50
05/19/08	Irv Schwarbaum	Br plan negotiations	Analysis and presentation of total cash necessary to exit bankruptcy including revolver, term note, priority claims, executory contracts, cure costs for contracts assumed and payment of professional fees	2.40	465	1,116.00
05/21/08	Irv Schwarbaum	Gen tel conf	Telephone conference with H. Konicov re: calculation of funding cap for counsel	0.20	465	93.00
05/29/08	Irv Schwarbaum	Gen other	Review of confidential memorandum prepared by Nat City	2.10	465	976.50
05/30/08	Irv Schwarbaum	Br Oper results	Budget versus actual of revenues by division	1.90	465	883.50
6/2/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results through week ending 5/18/08 versus budget on a consolidated basis	1.60	465	744.00
6/2/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results through week ending 5/18/08 for borrowing base availability budget versus actual	2.60	465	1,209.00
6/3/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for Debtor for week ending 5/25/08 for revenues of Shapes versus budget	1.80	465	837.00

Date	Professional	Activity	Description	Time	Rate	Fee
6/3/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for Debtor for week ending 5/25/08 for operating expenses of actual versus budget	2.30	465	1,069.50
6/4/2008	Irv Schwarzbau	Br Oper results	Projected run rate of operating expenses versus budget and actual to project the amount of variance due to timing differences versus permanent savings	3.20	465	1,488.00
6/4/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results through week 10 for collections and accounts receivables by division budget versus actual	1.80	465	837.00
6/5/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for week 11 for week ending 6/1/08 for cash flow versus budget	2.30	465	1,069.50
6/5/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week 11 revenues by division on a weekly basis actual results versus projection noting variances	1.70	465	790.50
6/6/2008	Irv Schwarzbau	Br Oper results	Post-petition operating results week 11 budget versus actual for consolidated revenues	2.10	465	976.50
6/6/2008	Irv Schwarzbau	Br Oper results	Post-petition operating results week 11 of material variances due to raw material pricing, delivery and operational results	2.10	465	976.50
6/6/2008	Irv Schwarzbau	Br Oper results	Post-petition operating results week 11 of covenant compliance	1.60	465	744.00
6/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results through week 12 6/8/08 compliance with covenants	2.30	465	1,069.50
6/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results through week 6/8/08 collections for the week budget versus actual by division and calculation of average days outstanding for receivables	1.90	465	883.50
6/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results through week 6/8/08 revenues by division for the week budget versus actual by division	1.40	465	651.00
6/11/2008	Irv Schwarzbau	Br Claim recon	Review of claims filed	1.20	465	558.00
6/12/2008	Irv Schwarzbau	Br Oper results	Review of actual expenses paid during week versus budget and in comparison to prior week to determine reasons for non compliance with covenants per the term loan	2.30	465	1,069.50
6/12/2008	Irv Schwarzbau	Br Oper results	Analysis of restructuring and financing disbursements for the 12 weeks ending 6/8/08 budget versus actual	1.20	465	558.00
6/12/2008	Irv Schwarzbau	Br Claim recon	Analysis of duplicate claims to determine potential claims pool	2.10	465	976.50
6/13/2008	Irv Schwarzbau	Br Flash report	Prepare/review flash report for period ending twelve week 6/8/08 for presentation to Committee. Analysis and review of net cash change for the week budget versus actual	1.10	465	511.50
6/13/2008	Irv Schwarzbau	Br Flash report	Prepare/review flash report for period ending twelve week 6/8/08 for presentation to Committee. Analysis and review of revenue by division budget versus actual	1.50	465	697.50
6/13/2008	Irv Schwarzbau	Br Flash report	Prepare/review flash report for period ending twelve week 6/8/08 for presentation to Committee. Analysis and review of collections by division budget versus actual	1.60	465	744.00
6/13/2008	Irv Schwarzbau	Br Flash report	Prepare/review flash report for period ending twelve week 6/8/08 for presentation to Committee. Analysis and review of expenses by division budget versus actual	1.80	465	837.00
6/13/2008	Irv Schwarzbau	Br Flash report	Loan Balance analysis for DIP Loan and Term Loan with availability review and analysis as of 6/8/08	1.40	465	651.00
6/16/2008	Irv Schwarzbau	Br Flash report	Prepare/review flash report for period ending 6/8/08	1.60	465	744.00
6/16/2008	Irv Schwarzbau	Br Doc review	Review of Asset Purchase Agreement filed and compared to Plan of Reorganization	2.90	465	1,348.50
6/19/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 6/15/08 revenues for week versus projection by division	1.20	465	558.00
6/19/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/15/08 net cash used and availability under DIP loan and term loan needs	2.10	465	976.50

Date	Professional	Activity	Description	Time	Rate	Fee
6/19/2008	Irv Schwarzbau	Br Claim recon	Analysis and research shipper & warehouse claims filed	1.90	465	883.50
6/20/2008	Irv Schwarzbau	Br Claim recon	Analysis and research Purchase Money Secured Claims (PMSI) claims filed	2.40	465	1,116.00
6/20/2008	Irv Schwarzbau	Br Discl. Stmt	Calculation of Funding to confirm plan per claims filed per the Funding CAP in the Plan	2.10	465	976.50
6/23/2008	Irv Schwarzbau	Br Claim recon	Review and update of claims analysis	1.90	465	883.50
6/23/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/15/08 cash receipts by division budget versus actual	1.80	465	837.00
6/23/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/15/08 revenues division budget versus actual	1.20	465	558.00
6/23/2008	Irv Schwarzbau	Br Claim recon	Analysis and research priority claims and admin claims	1.90	465	883.50
6/24/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for the month of April 2008 as filed with the court versus the projections provided to the committee. Analysis of revenues	1.10	465	511.50
6/24/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for the month of April 2008 as filed with the court versus the projections provided to the committee. Analysis of EBITDA actual versus budget	1.30	465	604.50
6/24/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for the month of April 2008 as filed with the court versus the projections provided to the committee. Analysis of operating expenses actual versus budget	1.20	465	558.00
6/24/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for the month of April 2008 as filed with the court versus the projections provided to the committee. Analysis of operating Direct Margin & Gross Margin actual versus budget	0.90	465	418.50
6/24/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/15/08 for compliance with terms of DIP	1.00	465	465.00
6/24/2008	Irv Schwarzbau	Br Claim recon	Analysis and research claims filed versus scheduled for Class 1 priority	1.60	465	744.00
6/25/2008	Irv Schwarzbau	Br Claim recon	Calculation of Cap Funding requirement per latest projection provided by Debtor for DIP & Term Loan projection	1.90	465	883.50
6/26/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/23/08 analysis of cash used during the week versus budget	1.60	465	744.00
6/26/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/23/08 analysis of borrowing base versus budget	1.20	465	558.00
6/26/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/23/08 analysis of compliance with covenants	2.10	465	976.50
6/26/2008	Irv Schwarzbau	Br Claim recon	Research and update of claims filed for reclamation	2.30	465	1,069.50
6/27/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/23/08 analysis of cash collection for week by division budget versus actual	1.60	465	744.00
6/27/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/23/08 analysis of revenues for week and cumulative by division budget versus actual	1.70	465	790.50
6/27/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/23/08 analysis of operating expenses for week and cumulative by division budget versus actual	2.20	465	1,023.00
6/30/2008	Irv Schwarzbau	Br Claim recon	Research and update of claims filed and implication to funding requirement	2.40	465	1,116.00
6/30/2008	Irv Schwarzbau	Br Projections	Prepare/review cash flow projections as of week 15 for cash requirements under term loan	1.60	465	744.00
6/30/2008	Irv Schwarzbau	Br Projections	Prepare/review cash flow projections as of week 15 for revenue projections versus prior projections	1.30	465	604.50
6/30/2008	Irv Schwarzbau	Br plan negotiations	Office conference with HLK re: plan cap calculation	1.10	465	511.50
7/1/2008	Irv Schwarzbau	Br Flash report	Prepare/review flash report for period ending June 23, 2008 forecasted when would be out of compliance given current sales trends	2.20	465	1,023.00

Date	Professional	Activity	Description	Time	Rate	Fee
7/1/2008	Irv Schwarzbau	Br Projections	Prepared projection of Emergence Funding projection based upon various closing dates	2.60	465	1,209.00
7/1/2008	Irv Schwarzbau	Br plan negotiations	Office conference with HK re: plan funding cap analysis.	1.80	465	837.00
7/1/2008	Irv Schwarzbau	Br Claim recon	Analysis of 503(b) (9) claims filed by claimant versus the Debtors projection	2.50	465	1,162.50
7/2/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 6/29/08 compliance with covenants	1.50	465	697.50
7/2/2008	Irv Schwarzbau	Br Projections	Prepared side by side analysis of emergence funding required under CAP calculation from previous projections	1.90	465	883.50
7/2/2008	Irv Schwarzbau	Br Projections	Analyzed and review HIG Term Loan balance at various dates in order to determine loan balance at closing. Calculated accrued interest costs	1.80	465	837.00
7/2/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 6/29/08. Revenues for the week versus projection	1.20	465	558.00
7/2/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results 6/29/08 cash disbursements for the week by line versus projection	1.60	465	744.00
7/3/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results 6/29/08 collections for the week by division versus budget	1.90	465	883.50
7/3/2008	Irv Schwarzbau	Br Claim recon	Analysis and research of Administrative claims filed in order to calculate funding requirement at closing	2.20	465	1,023.00
7/3/2008	Irv Schwarzbau	Br Claim recon	Analysis and research of priority claims filed versus scheduled. In addition, compared and analyzed variance versus the Debtors projections	2.40	465	1,116.00
7/7/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 6/29/08 for borrowing base available	1.50	465	697.50
7/7/2008	Irv Schwarzbau	Br Projections	Prepare/review cashflow projections by Debtor for Week 16 and beyond. Analyzed Term Loan balance versus prior projections	2.30	465	1,069.50
7/7/2008	Irv Schwarzbau	Br Claim recon	Analysis of administrative and priority claims filed and objections filed for disputed and duplicate claims	3.00	465	1,395.00
7/7/2008	Irv Schwarzbau	Br Projections	Prepared Calculation of CAP Funding requirement	1.50	465	697.50
7/8/2008	Irv Schwarzbau	Br Claim recon	Analysis of claims reconciliation of unsecured claims filed to date and potential duplicates. Analyzed claims filed versus scheduled	2.80	465	1,302.00
7/8/2008	Irv Schwarzbau	Br Claim recon	Analysis of claims reconciliation for environmental claims filed	2.10	465	976.50
7/8/2008	Irv Schwarzbau	Br Projections	Prepare/review cashflow projections material purchases versus prior projections due to lower sales forecast	1.40	465	651.00
7/9/2008	Irv Schwarzbau	Br Projections	Preparation of funding requirements under the CAP based up revised HIG and CIT loan balance for different closing dates	2.40	465	1,116.00
7/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results week ending 7/6/08 for compliance with debt covenants	1.80	465	837.00
7/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results 7/6/08 net cash flow for the week versus budget	1.40	465	651.00
7/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results as 7/6/08 cash receipts for the week versus budget	1.60	465	744.00
7/11/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results 7/6/08 revenue for the week by division versus budget	1.30	465	604.50
7/14/2008	Irv Schwarzbau	Br Analyze A/R	Analysis of AR aging per Debtor as of 6/30/08 for Shapes	2.60	465	1,209.00
7/15/2008	Irv Schwarzbau	Br Projections	Reviewed Debtors revised projections based upon change in borrowing base	2.00	465	930.00
7/15/2008	Irv Schwarzbau	Br Projections	Prepared revised funding requirement under the Plan CAP calculation based upon revised borrowing base availability	1.90	465	883.50
7/16/2008	Irv Schwarzbau	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/22/08. Analyzed and reviewed budget versus actual for loan balances	1.70	465	790.50

Date	Professional	Activity	Description	Time	Rate	Fee
7/16/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/22/08. weekly revenues and cash collection versus budget	1.30	465	604.50
7/17/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/22/08. Analyzed and reviewed budget versus actual for cash disbursements	1.50	465	697.50
7/17/2008	Irv Schwarbaum	Br Oper results	Reviewed and prepared analysis of emergence funding requirements under CAP formula	1.80	465	837.00
7/18/2008	Irv Schwarbaum	Br Projections	Prepare/review cashflow projections as of Week 18 7/22//08, for projected loan balances and availability under borrowing base	2.10	465	976.50
7/24/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results as of week ending 7/22/08 for compliance with loan covenants	1.80	465	837.00
7/24/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results as of 7/22/08 cash collection versus budget for the week	1.20	465	558.00
7/24/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results as of 7/22/08 for cash disbursements budget versus actual	1.80	465	837.00
7/28/2008	Irv Schwarbaum	Br Projections	reviewed Debtors projection for cash needs for 13 weeks forward from 7/31/08 and anticipated loan balances	2.10	465	976.50
7/28/2008	Irv Schwarbaum	Br Oper results	Prepared projection and variance analysis of funding requirement at closing under CAP calculation	1.90	465	883.50
7/28/2008	Irv Schwarbaum	Br Claim recon	Reviewed claims filed	1.20	465	558.00
8/1/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 for covenant compliance	1.90	465	883.50
8/1/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 weekly revenues versus budget by division	2.20	465	1,023.00
8/4/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 weekly Cash Collections versus budget by division	1.60	465	744.00
8/4/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 weekly Cash Disbursements versus budget by division	1.50	465	697.50
8/5/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 Cumulative Cash Receipts versus budget	1.50	465	697.50
8/6/2008	Irv Schwarbaum	Br Projections	Prepare/review cashflow projections for 13 weeks as of 8/3/08 reviewing cash flows and borrowing base availability	2.80	465	1,302.00
8/7/2008	Irv Schwarbaum	Br Projections	Preparation of Analysis of emergence funding requirements versus latest projections	2.10	465	976.50
Irv Schwarbaum Total				387.10		180,001.50
04/09/08	Ken Arlein	Br liquid analysis	Research re: discount rate in connection with potential valuation of debtor.	2.00	570	1,140.00
Ken Arlein Total				2.00		1,140.00
04/01/08	Lillian McPherson	Br Statement affair	Analysis of schedules and stmt/financial affairs to determine the financial condition of the Debtors as of the filing date (current balance sheets and other financial reporting for the Debtors, were not available)	5.50	310	1,705.00
04/01/08	Lillian McPherson	Br Histor info	Analysis of trade payables by vendor and debtor	2.20	310	682.00
04/02/08	Lillian McPherson	Br Histor info	Analysis of trade payables by vendor and debtor	6.30	310	1,953.00
04/02/08	Lillian McPherson	Br projections	Prepare/review cash collateral budgets and reconcile cash to accrual basis. Ascertain feasibility and reasonableness of the cash budget taking into account available financial information provided for by the Debtors	5.40	310	1,674.00
04/02/08	Lillian McPherson	Br Statement affair	Review schedules and stmt/financial affairs	1.90	310	589.00
04/03/08	Lillian McPherson	Br Flash report	Review flash reports for weeks ending 3/23 and 3/30	4.50	310	1,395.00
04/03/08	Lillian McPherson	Br Statement affair	Analysis of schedules and stmt/financial affairs	4.20	310	1,302.00
04/03/08	Lillian McPherson	Br Histor info	Insider payment analysis by Company - summarization of information reported in statements and schedules	3.10	310	961.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/04/08	Lillian McPherson	Br Report	Preparation of initial report to the Committee - Overview of corporation organization; overview and critique of 12 week cash flow budget; attention to significant changes in final 2007 reported operating results as compared to interim results previously reported	6.30	310	1,953.00
04/04/08	Lillian McPherson	Br Histor info	Insider payment analysis by Company	3.20	310	992.00
04/05/08	Lillian McPherson	Br Report	Preparation of initial report to the Committee - Overview of corporation organization; overview and critique of 12 week cash flow budget; attention to significant changes in final 2007 reported operating results as compared to interim results previously reported	7.20	310	2,232.00
04/06/08	Lillian McPherson	Br Report	Preparation of initial report to the Committee - Overview of corporation organization; overview and critique of 12 week cash flow budget; attention to significant changes in final 2007 reported operating results as compared to interim results previously reported	12.10	310	3,751.00
04/07/08	Lillian McPherson	Br Report	Preparation of initial report to the Committee - Overview of corporation organization; overview and critique of 12 week cash flow budget; attention to significant changes in final 2007 reported operating results as compared to interim results previously reported	7.30	310	2,263.00
04/07/08	Lillian McPherson	Br Statement affair	Review schedules and stmt/financial affairs to determine nature and extent of the Debtors assets and liabilities as of the filing date	3.40	310	1,054.00
04/08/08	Lillian McPherson	Br Projections	EBITDA Analysis - Prepared analysis of accrual basis EBITDA based on Debtors' 13 week cash flow model	4.10	310	1,271.00
04/11/08	Lillian McPherson	Br Histor info	Review/analyze historical information Jan 2008 and Feb 2008 Ultra and Shapes Actuals compared to Projections	4.60	310	1,426.00
04/11/08	Lillian McPherson	Br Flash report	Prepare/review flash report for period ending 4/6/08, reporting the Committee the results of the Debtors postpetition operations and compliance with DIP Loan covenants	2.40	310	744.00
04/12/08	Lillian McPherson	Br Liquid analysis	Preparation of liquidation analysis, giving effect to orderly liquidation assumptions; review and incorporation of appraisals, review of condition of accounts receivable, review of secured claims, and run out assumptions for continued operations through the liquidation period, and effect of same on DIP loan requirements	7.40	310	2,294.00
04/13/08	Lillian McPherson	Br Liquid analysis	Preparation of liquidation analysis, giving effect to orderly liquidation assumptions; review and incorporation of appraisals, review of condition of accounts receivable, review of secured claims, and run out assumptions for continued operations through the liquidation period, and effect of same on DIP loan requirements	6.30	310	1,953.00
04/14/08	Lillian McPherson	Br Liquid analysis	Preparation of liquidation analysis, giving effect to orderly liquidation assumptions; review and incorporation of appraisals, review of condition of accounts receivable, review of secured claims, and run out assumptions for continued operations through the liquidation period, and effect of same on DIP loan requirements	8.10	310	2,511.00
04/15/08	Lillian McPherson	Br Liquid analysis	Preparation of liquidation analysis, giving effect to orderly liquidation assumptions; review and incorporation of appraisals, review of condition of accounts receivable, review of secured claims, and run out assumptions for continued operations through the liquidation period, and effect of same on DIP loan requirements	6.20	310	1,922.00
04/16/08	Lillian McPherson	Br Liquid analysis	Preparation of liquidation analysis, giving effect to orderly liquidation assumptions; review and incorporation of appraisals, review of condition of accounts receivable, review of secured claims, and run out assumptions for continued operations through the liquidation period, and effect of same on DIP loan requirements	7.40	310	2,294.00
04/17/08	Lillian McPherson	Lit trial prep	Attention to trial exhibits re: covenant compliance and lack of feasibility of DIP Loan	3.40	310	1,054.00
04/18/08	Lillian McPherson	Br Report	Attention to report to the Committee re: postpetition operations and lack of compliance with the DIP facilities	5.60	310	1,736.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/23/08	Lillian McPherson	Lit dep prep	Preparation of questions in connection with upcoming depositions of Grabell/Colistra	4.30	310	1,333.00
04/24/08	Lillian McPherson	Br DIP facility	Prepared comparative analysis of proposed HIG DIP facility with Interim Arcus/Versa DIP facility - quantification of differences in fees and interest	6.40	310	1,984.00
05/01/08	Lillian McPherson	Br Projections	Comparison of actual January and February 2008 actuals against forecasted projections.	3.50	310	1,085.00
05/01/08	Lillian McPherson	Br Projections	Prepare/review cash flow projections for 13 week period ending 7/27/08 assuming increased professional fees and timing of payments	3.20	310	992.00
05/02/08	Lillian McPherson	Br Projections	Prepare/review cash flow projections for 13 week period ending 7/27/08 assuming increased in general and administrative expenses	4.20	310	1,302.00
05/02/08	Lillian McPherson	Br Projections	Prepare/review cash flow projections for 13 week period ending 7/27/08 assuming reduced sales sensitivity	2.10	310	651.00
05/02/08	Lillian McPherson	Br plan negotiations	Review and analysis of covenant compliance per DIP lender	5.10	310	1,581.00
05/03/08	Lillian McPherson	Br Flash report	Prepare/review flash report for period ending 4/27/08 for Shapes Division for Week 6	2.70	310	837.00
05/03/08	Lillian McPherson	Br Flash report	Prepare/review flash report for period ending 4/27/08 for Shapes Division for cumulative six weeks	2.20	310	682.00
05/03/08	Lillian McPherson	Br Flash report	Prepare/review flash report for period ending 4/27/08 for Delair, AccuWeld and Ultra Division for Week 6	1.40	310	434.00
05/03/08	Lillian McPherson	Br Flash report	Prepare/review flash report for period ending 4/27/08 for Delair, AccuWeld and Ultra for cumulative six weeks	2.50	310	775.00
05/03/08	Lillian McPherson	Br DIP facility	Reviewed and updated model for changes in DIP	1.00	310	310.00
05/06/08	Lillian McPherson	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 5/4/08 for Shapes division for the week versus budget	3.20	310	992.00
05/06/08	Lillian McPherson	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 5/4/08 for Shapes division for the seven weeks cumulative versus budget	3.40	310	1,054.00
05/06/08	Lillian McPherson	Br Oper results	Analysis of cash collection and variance versus budget for all divisions	4.20	310	1,302.00
05/07/08	Lillian McPherson	Br Projections	Prepare/review cashflow projections for revised projections through week 20 taking into account revised sales and collections assumptions	6.20	310	1,922.00
05/07/08	Lillian McPherson	Br Analyze A/R	Review and analysis of account receivables ineligible percentages	3.20	310	992.00
05/08/08	Lillian McPherson	Br Analyze A/R	Analysis of account receivables of Delair for dated billing and due dates	4.10	310	1,271.00
05/09/08	Lillian McPherson	Br Analyze A/R	Analysis of days outstanding for accounts receivables by division for the initial budget, the interim budget and the revised budget	5.10	310	1,581.00
05/09/08	Lillian McPherson	Br Projections	Analysis of backlog for Shapes	6.10	310	1,891.00
05/11/08	Lillian McPherson	Br Projections	Review of the 503(b) (9) claims analysis and detail per Debtor schedules	6.10	310	1,891.00
05/12/08	Lillian McPherson	Br Projections	Review and analysis of emergence balance sheet and funding requirements	7.10	310	2,201.00
05/12/08	Lillian McPherson	Br Exec contract	Preparation of executory contract schedule for Debtor	6.10	310	1,891.00
05/13/08	Lillian McPherson	Br Projections	Calculation and analysis of Cap Funding requirement assuming various scenarios	6.10	310	1,891.00
05/13/08	Lillian McPherson	Br assets & liab	Analysis of accrued expenses upon emergence	6.10	310	1,891.00
05/14/08	Lillian McPherson	Br claims recon	Calculation of potential exposure of 503b9 claims assuming that payments were applied to oldest invoices in the ordinary course versus the application to specific invoices per the Debtor's analysis	7.10	310	2,201.00
05/14/08	Lillian McPherson	Br claims recon	Reconciling account balances for priority claims	3.80	310	1,178.00
05/15/08	Lillian McPherson	Br Projections	Analysis and review of Bridge analysis prepared by Debtor of the cash flow projections versus the EBITDA budget	7.10	310	2,201.00
05/16/08	Lillian McPherson	Br Exec contract	Review of assumed executory contracts and cure costs	4.50	310	1,395.00
05/16/08	Lillian McPherson	Br plan negotiations	Cap calculation analysis for total amount needed to exit bankruptcy	6.20	310	1,922.00
05/19/08	Lillian McPherson	Br Flash report	Prepare/review flash report for Committee re: postpetition operating results and compliance with covenants	5.00	310	1,550.00

Date	Professional	Activity	Description	Time	Rate	Fee
05/20/08	Lillian McPherson	Br Flash report	Prepare/review flash report for Committee re: postpetition operating results and compliance with covenants	6.10	310	1,891.00
05/21/08	Lillian McPherson	Br Flash report	Prepare/review flash report for Committee re: postpetition operating results and compliance with covenants	5.30	310	1,643.00
05/22/08	Lillian McPherson	Br Flash report	Prepare/review flash report for Committee re: postpetition operating results and compliance with covenants	6.10	310	1,891.00
05/23/08	Lillian McPherson	Br Oper results	Reviewed Debtor's post-petition operating results	7.00	310	2,170.00
05/27/08	Lillian McPherson	Br Oper results	Reviewed Debtor's post-petition operating results for Shapes division for week 9	4.10	310	1,271.00
05/27/08	Lillian McPherson	Br Oper results	Reviewed Debtor's post-petition operating results for Delair AccuWeld and Ultra division for week 9	4.50	310	1,395.00
05/28/08	Lillian McPherson	Br Statement affair	Review of filed monthly operating reports	6.40	310	1,984.00
05/29/08	Lillian McPherson	Br Oper results	Reviewed Debtor's post-petition operating results for Shapes on a consolidated basis for collections versus budget	7.10	310	2,201.00
7/9/2008	Lillian McPherson	Br Claim recon	Analysis of claims reconciliation and compile objected claims.	1.50	310	465.00
7/23/2008	Lillian McPherson	Br Preference	Review list of payments to insiders	0.30	310	93.00
7/25/2008	Lillian McPherson	Br Preference	Correspondence with Phoenix regarding avoidance action investigation.	0.40	310	124.00
7/25/2008	Lillian McPherson	Br Preference	Review vendor 90 day payments for names and addresses	2.30	310	713.00
7/25/2008	Lillian McPherson	Br Preference	Office conference with HLK regarding avoidance actions.	0.40	310	124.00
Lillian McPherson Total				318.90		98,859.00
04/09/08	M. Finocchiaro	Br Projections	Attention to Debtors' accrual basis monthly projections for 2008; reconciliation of same to cash collateral/DIP financing budget for March through June - ascertain viability of Debtors operations	3.50	230	805.00
04/09/08	M. Finocchiaro	Br Projections	Attention to Debtors' accrual basis monthly projections for 2008; reconciliation of same to cash collateral/DIP financing budget for March through June - ascertain viability of Debtors operations	4.20	230	966.00
04/10/08	M. Finocchiaro	Br Projections	Attention to Debtors' accrual basis monthly projections for 2008; reconciliation of same to cash collateral/DIP financing budget for March through June - ascertain viability of Debtors operations	6.00	230	1,380.00
04/11/08	M. Finocchiaro	Br Projections	Attention to Debtors' accrual basis monthly projections for 2008; reconciliation of same to cash collateral/DIP financing budget for March through June - ascertain viability of Debtors operations	7.10	230	1,633.00
04/12/08	M. Finocchiaro	Br Projections	Attention to Debtors' accrual basis monthly projections for 2008; reconciliation of same to cash collateral/DIP financing budget for March through June - ascertain viability of Debtors operations	8.30	230	1,909.00
04/13/08	M. Finocchiaro	Br Liquid analysis	Attention to liquidation analysis budget model - orderly basis	7.10	230	1,633.00
04/14/08	M. Finocchiaro	Br Liquid analysis	Attention to liquidation analysis budget model - orderly basis	4.70	230	1,081.00
04/14/08	M. Finocchiaro	Br Liquid analysis	Attention to liquidation analysis budget model - orderly basis	5.40	230	1,242.00
04/15/08	M. Finocchiaro	Lit trial exhibits	Review and research into DIP arrangements for other Chapter 11 Debtors; reviewed documents to determine competitive fee structures; prepared schedule documenting salient terms	7.30	230	1,679.00
04/16/08	M. Finocchiaro	Lit trial exhibits	Review and research into DIP arrangements for other Chapter 11 Debtors; reviewed documents to determine competitive fee structures; prepared schedule documenting salient terms	9.10	230	2,093.00
04/16/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	2.50	230	575.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/17/08	M. Finocchiaro	Lit trial exhibits	Review and research into DIP arrangements for other Chapter 11 Debtors; reviewed documents to determine competitive fee structures; prepared schedule documenting salient terms	7.30	230	1,679.00
04/17/08	M. Finocchiaro	Br Oper reports	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	6.80	230	1,564.00
04/17/08	M. Finocchiaro	Br Oper reports	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	1.50	230	345.00
04/18/08	M. Finocchiaro	Br Flash report	Attention to interim report to the Committee re: results of Debtors' postpetition operations	2.70	230	621.00
04/18/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	7.10	230	1,633.00
04/22/08	M. Finocchiaro	Lit trial exhibits	Review and research into DIP arrangements for other Chapter 11 Debtors; reviewed documents to determine competitive fee structures; prepared schedule documenting salient terms	8.20	230	1,886.00
04/23/08	M. Finocchiaro	Lit trial exhibits	Review and research into DIP arrangements for other Chapter 11 Debtors; reviewed documents to determine competitive fee structures; prepared schedule documenting salient terms	7.30	230	1,679.00
04/23/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	3.10	230	713.00
04/23/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	4.10	230	943.00
04/24/08	M. Finocchiaro	Lit trial exhibits	Review and research into DIP arrangements for other Chapter 11 Debtors; reviewed documents to determine competitive fee structures; prepared schedule documenting salient terms	7.10	230	1,633.00
04/24/08	M. Finocchiaro	Br Flash report	Attention to interim report to the Committee re: results of Debtors' postpetition operations	5.20	230	1,196.00
04/24/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	2.40	230	552.00
04/24/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	1.70	230	391.00
04/24/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	2.80	230	644.00
04/24/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	1.50	230	345.00
04/25/08	M. Finocchiaro	Br Doc review	Review and organization of documents provided by the Debtors to HIG -	8.20	230	1,886.00
04/28/08	M. Finocchiaro	Br Doc review	Review and organization of documents provided by the Debtors to HIG	7.70	230	1,771.00
04/28/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	5.70	230	1,311.00
04/29/08	M. Finocchiaro	Br Oper results	Attention to Debtors' weekly scorecards - comparison of actual cash flow results to budgeted cash flows - analysis conducted by Debtor	5.10	230	1,173.00
04/29/08	M. Finocchiaro	Br Discl. Stmt	Reviewed Arcus revised disclosure statement - prepared comparative analysis of prior version and HIG version to current version	3.50	230	805.00
04/30/08	M. Finocchiaro	Br Discl. Stmt	Reviewed Arcus revised disclosure statement - prepared comparative analysis of prior version and HIG version to current version	6.30	230	1,449.00
M. Finocchiaro Total				170.50		39,215.00
04/01/08	Maria Elena Valle	Br Preference	Convert schedules to excel format	0.60	145	87.00

Date	Professional	Activity	Description	Time	Rate	Fee
04/02/08	Maria Elena Valle	Br Preference	Convert 90 day schedules to excel format	4.40	145	638.00
04/03/08	Maria Elena Valle	Br Preference	Make corrections due to conversion on Ultra 90 day schedule	3.00	145	435.00
04/08/08	Maria Elena Valle	Br Preference	Make corrections to 90 day schedules for Delair and Ultra due to conversion errors	4.20	145	609.00
04/10/08	Maria Elena Valle	Br Preference	Make corrections to 90 day schedules	3.40	145	493.00
04/11/08	Maria Elena Valle	Br Preference	Make corrections to Shapes 90 day schedule	4.70	145	681.50
04/15/08	Maria Elena Valle	Lit trial exhibits	Retrieve DIP financing documents for Blue Water, Freidman, Holley Performance, Plastech, Propex, Sharper Image	3.40	145	493.00
04/15/08	Maria Elena Valle	Lit trial exhibits	Convert DBR schedule to excel	0.20	145	29.00
04/16/08	Maria Elena Valle	Lit trial exhibits	Retrieve DIP financing information for American Home, Inphonic, Kitty Hawk, Nutritional Sourcing	2.80	145	406.00
04/18/08	Maria Elena Valle	Lit trial exhibits	Retrieve DIP financing information for Harvey Electronics, Lillian Vernon, Quebecor, Tousa, and Wellman	3.20	145	464.00
04/21/08	Maria Elena Valle	Lit trial exhibits	Retrieve various DIP financing information for Buffet, Monitor Oil, PRC and Summit Global	1.20	145	174.00
04/23/08	Maria Elena Valle	Lit trial exhibits	Retrieve DIP financing documents for Arriva, Avado Brands, Fedders, First Magnus, Global Motorsport, Homebanc, Levitt & Sons, Pharmed, Pope & Talbott, Powermate, Solidus & TVT	3.80	145	551.00
04/25/08	Maria Elena Valle	Lit trial exhibits	Retrieve objection to DIP financing in the Diamond matter	0.20	145	29.00
04/29/08	Maria Elena Valle	Lit trial exhibits	Retrieve DIP financing information from American LaFrance, Fortunoffs and Haven Eldercare for DIP Financial Analysis	0.80	145	116.00
Maria Elena Valle Total				35.90		5,205.50
04/02/08	Rosellen Martoken	Br Case Admin.	Update retention documents with additional information regarding disclosures.	5.40	230	1,242.00
04/02/08	Rosellen Martoken	Br Case Admin.	Finalize retention application, affidavit and order and forward to counsel. Discussions with H. Konicov and B. Katz regarding revisions/changes.	3.40	230	782.00
04/03/08	Rosellen Martoken	Br Case Admin.	Modifications to retention documents, pursuant to review of counsel.	1.00	230	230.00
04/05/08	Rosellen Martoken	Br Report	Assist in preparation of memorandum to Committee.	4.50	230	1,035.00
04/05/08	Rosellen Martoken	Br Case Admin.	Prepare binder of relevant documents re: DIP and other issues.	2.00	230	460.00
04/12/08	Rosellen Martoken	Br Case Admin.	Attention to committee report.	3.10	230	713.00
04/18/08	Rosellen Martoken	Gen other	Prepare fee estimate	2.10	230	483.00
05/05/08	Rosellen Martoken	Br fee app	Prepare/review fee application	3.10	230	713.00
05/05/08	Rosellen Martoken	Br Case Admin.	Docket review re: administrative order establishing procedures for interim comp. Review order and email from counsel re: first monthly application.	2.10	230	483.00
05/05/08	Rosellen Martoken	Br fee app	Prepare/review fee application	1.00	230	230.00
05/06/08	Rosellen Martoken	Br fee app	Prepare/review fee application	4.90	230	1,127.00
05/12/08	Rosellen Martoken	Br fee app	Prepare/review fee application - finalize application and forward to counsel for filing.	1.40	230	322.00
6/5/2008	Rosellen Martoken	Gen corres rev	Receipt and review of correspondence/documents - CNO re: JHC first monthly fee application and email from counsel re: schedule for second monthly.	0.20	230	46.00
6/11/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - monthly application for May	2.60	230	598.00
6/11/2008	Rosellen Martoken	Br Claim recon	Download filed claims	1.50	230	345.00
6/12/2008	Rosellen Martoken	Br Claim recon	Update claims analysis	2.30	230	529.00
6/12/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - prepare summary of services by code; finalize application and forward to counsel for filing.	1.90	230	437.00
6/17/2008	Rosellen Martoken	Br Claim recon	Analysis of Claims filed filtering out potential duplicates	2.80	230	644.00
6/17/2008	Rosellen Martoken	Br Claim recon	Analysis of Claims filed filtering by Priority Claims	3.30	230	759.00
6/18/2008	Rosellen Martoken	Br Claim recon	Analysis and research of Claims filed for 503(b)(9) claims	3.60	230	828.00
6/18/2008	Rosellen Martoken	Br Claim recon	Analysis and research of environmental claims	2.40	230	552.00
6/30/2008	Rosellen Martoken	Br Claim recon	Research and update of claims filed for reclamation	4.10	230	943.00
6/30/2008	Rosellen Martoken	Br Case Admin.	Prepare preliminary fee estimate pursuant to request of counsel. Prepare schedule.	0.50	230	115.00

Final Application Time Detail

Date	Professional	Activity	Description	Time	Rate	Fee
7/2/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - monthly application for June.	1.20	230	276.00
7/2/2008	Rosellen Martoken	Br Case Admin.	Prepare fee estimate as requested by counsel.	0.70	230	161.00
7/7/2008	Rosellen Martoken	Br fee app	Prepare/review fee application	2.10	230	483.00
7/8/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - finalize application and forward to counsel for filing.	0.50	230	115.00
8/4/2008	Rosellen Martoken	Gen corres rev	Receipt and review of correspondence/documents - email re: fee application deadline.	0.10	230	23.00
8/5/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - fourth monthly application for July.	2.10	230	483.00
8/6/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - fourth monthly application. Amend for receipt of additional payment today.	2.50	230	575.00
8/8/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - final fee application preparation.	4.40	230	1,012.00
Rosellen Martoken				<u>72.80</u>		<u>16,744.00</u>
Total						
7/11/2008	Stephen Salantrie	Br Budget Rev.	Reviewed and analyzed professional fee budget	<u>3.00</u>	<u>230</u>	<u>690.00</u>
Stephen Salantrie				<u>3.00</u>		<u>690.00</u>
Total						
04/02/08	Steven Pinsky	Br review trans	Researching and identifying potential acquirers and potential financial investors	<u>1.40</u>	<u>570</u>	<u>798.00</u>
04/02/08	Steven Pinsky	Gen tel conf	Telephone conference with H. Konicov re: potential interested purchasers/investors	0.20	570	114.00
Steven Pinsky Total				<u>1.60</u>		<u>912.00</u>
Grand Total				<u><u>1,472.20</u></u>		<u><u>619,198.50</u></u>

Shapes/Arch Holdings L.L.C., et al.
J.H. Cohn LLP
Summary of Fees and Expenses
For the Period August 1 through August 8, 2008

Name of Professional	Level	Hours	Rate	Fees
Howard Konicov	Partner	1.80	570	1,026.00
Irv Schwarzbaum	Director	13.60	465	6,324.00
Rosellen Martoken	Staff	9.10	230	2,093.00
		<u>24.50</u>		<u>\$ 9,443.00</u>

J.H. Cohn LLP

August 1 - August 8, 2008

Date	Professional	Activity	Description	Hours	Rate	Fee
8/1/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents re: review of emails on revised plan funding calculations, and estimated dates for closing	0.50	570	285.00
8/4/2008	Howard Konicov	Gen corres	Email correspondence re: closing date and funding date	0.30	570	171.00
8/4/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - email from Committee counsel re: monthly fee statement	0.20	570	114.00
8/6/2008	Howard Konicov	Gen corres rev	Receipt and review of correspondence/documents - status of closing and plan funding	0.30	570	171.00
8/8/2008	Howard Konicov	Gen tel conf	Telephone conference with M. Jacoby re: status of closing - followup email to Committee Counsel re: feedback and status- followup emails to counsel re: professional fee escrow and final fee applications and notices	0.50	570	285.00
Howard Konicov Total				<u>1.80</u>		<u>1,026.00</u>
8/1/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 for covenant compliance	1.90	465	883.50
8/1/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 weekly revenues versus budget by division	2.20	465	1,023.00
8/4/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 weekly Cash Collections versus budget by division	1.60	465	744.00
8/4/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 weekly Cash Disbursements versus budget by division	1.50	465	697.50
8/5/2008	Irv Schwarbaum	Br Oper results	Reviewed Debtor's post-petition operating results for week ending 7/27/08 Cumulative Cash Receipts versus budget	1.50	465	697.50
8/6/2008	Irv Schwarbaum	Br Projections	Prepare/review cashflow projections for 13 weeks as of 8/3/08 reviewing cash flows and borrowing base availability	2.80	465	1,302.00
8/7/2008	Irv Schwarbaum	Br Projections	Preparation of Analysis of emergence funding requirements versus latest projections	2.10	465	976.50
Irv Schwarbaum Total				<u>13.60</u>		<u>6,324.00</u>
8/4/2008	Rosellen Martoken	Gen corres rev	Receipt and review of correspondence/documents - email re: fee application deadline.	0.10	230	23.00
8/5/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - fourth monthly application for July.	2.10	230	483.00
8/6/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - fourth monthly application. Amend for receipt of additional payment today.	2.50	230	575.00
8/8/2008	Rosellen Martoken	Br fee app	Prepare/review fee application - final fee application preparation.	4.40	230	1,012.00
Rosellen Martoken Total				<u>9.10</u>		<u>2,093.00</u>
Grand Total				<u>24.50</u>		<u>9,443.00</u>